

Charity Number
1183019
CIO No CE017238

HAMAKOM

A Space for Wellbeing, Wisdom & Awakening

A Charitable Incorporated Organisation (CIO)

Report and Unaudited Receipts and Payments Accounts

Period ended 31 December 2022

Trustees' Annual Report for the period						
	Period start date				Period end date	
From	1	April	2022	To	31	December 2022

Section A Reference and administration details

Charity name	HAMAKOM		
Other names charity is known by			
Registered charity number (if any)	1183019		
Charity's principal address	101A Theobald Street		
	BOREHAMWOOD		
	Hertfordshire		
	Postcode	WD6 4PT	

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole period	Name of person (or body) entitled to appoint trustee (if any)
1	Sara Gina Bensusan			Founding Trustee
2	Roland Oliver Brandman	Chair		Founding Trustee
3	Edward John Gold	Treasurer		Founding Trustee
4	Suzanne Emilia Freed			Founding Trustee

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole period

Names and addresses of advisers

Type of adviser	Name	Address
Independent Examiner	Monika Hazelton, Winston Hazelton & Co Ltd	34 Arlington Road, NW1 7HU, London

Name of chief executive or names of senior staff members

Zac H. Newman – Operations Manager

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document	Constitution adopted on 21 March 2019
How the charity is constituted	A Charitable Incorporated Organisation – Foundation
Trustee selection methods	Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at properly convened meeting of the charity Trustees.

Additional governance issues

HAMAKOM is under the overall control of the Trustees, who conduct the affairs of the charity. The Trustees meet regularly to set the policies and overall direction of the charity, to review its plans and to discuss the management of the charity. The number of Trustees shall not be less than three but there is no maximum number of the trustees that may be appointed.

The Trustees consider the board of Trustees to be the key management personnel of the charity in charge of directing and controlling the charity.

The Charity has an open recruitment procedure for new Trustees who have the appropriate skills and experience to meet the needs of the organisation, and has procedures for the induction of new Trustees.

If the charity is wound up, the members of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Each trustee is also automatically a charity member.

All Trustees give their time freely and no trustee received remuneration during the period.

During the period the Charity's operations, administration, marketing and development was looked after by Zac H. Newman who was contracted to devote an average of at least 69 hours per calendar month to perform his duties. The fees paid to Zac H. Newman over this 9-month period amounted to £12,600 (previous 12-month period: £15,748).

The fees have been benchmarked against similar positions in other non-profit organisations. This is kept under review.

All duties are carried out in pursuance of HAMAKOM charitable objectives.

Summary of the objects of the charity set out in its governing document

To advance the Jewish religion in England and Wales for the benefit of the public mainly but not exclusively by:

- Providing Meditation retreats, contemplative groups, religious workshops, sacred spaces and worship services, seminars, meetings, conferences, sermons and prayer meetings, all within a Jewish setting and context;
- Contributing to good mental and physical health and spiritual wellbeing; and
- Promoting the study of spiritual and religious teachings, scriptures, practices, meditation and mindfulness.

<https://www.hamakom.community/>

Summary of the main activities undertaken for the public benefit in relation to these objects (including the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Trustees have had due regard to the guidance issued by the Charity Commission regarding public benefit. They consider the work done by HAMAKOM to be for the public benefit as the services supplied are promoting mental and spiritual well-being, creating a community and connection between participants and offering alternative modes of prayer and religious practice which participants can take into their everyday lives. Such services are bringing people together from of all parts of the Jewish Community and beyond.

The following main activities are undertaken by HAMAKOM for the public benefit:

- Short-stay Meditation retreats;
- Sermons and prayer meetings;
- Workshops, seminars, talks, meetings;
- Provision of religious instruction and supervision;
- Provision of religious material via the internet and email.

The Trustees are also satisfied that the objectives of the CIO will be met through the various activities being undertaken.

**Additional details of
objectives and activities**

HAMAKOM receives general donations which are used for general purposes of the Charity, and specifically restricted donations (Dana) for teachers who lead the meditation during the retreats.

When applicable, the participants are required to cover the external costs of the retreats, such as food and accommodation costs.

The Trustees would like to thank the following important volunteers:

Bev Miriam Cohen, Gidon Fineman, Rabbi Lisa Barrett, Mika Hadar, Dr Matthew Rosen Marsh, Beverley Crowne, Marc Frank, Bernard and Pam Canetti for use of the premises of Brampton College.

Furthering the Charity objectives and providing the activities would not be possible without the charity's benefactors. The Trustees wish to record their gratitude to all the individuals and organisations who donated their money and time to support HAMAKOM.

Section D

Achievements and performance

Summary of the main achievements of the charity during the period

In April 2022 the Charity began a 4-part series of monthly online mindfulness events for the community of the Jewish Association for Mental Illness. It was well received and another, longer series was commissioned.

In May 2022 the Charity held its first residential retreat since the outbreak of the pandemic. There were a number of challenges, including the intended teacher having to withdraw shortly beforehand because he had long Covid-19. We managed to find another teacher from the USA who came and led for us. There were 39 attendees and it was successful.

The Charity held an online event the evening after the retreat for those that could not attend but wanted to learn with the teacher.

The Charity continued to host monthly online gatherings, with between 10 and 20 attendees: a combination of regular participants and newcomers. A familiar trajectory is for someone to come to an online gathering, and then to progress to a residential retreat, or longer form of engagement.

The Charity instituted a new initiative in June 2022: weekly meditation groups. Participants commit to join a weekly 45-minute meeting for 8 weeks. One group meets weekly in the morning, another weekly in the evening. The groups combine teaching, meditation and hearing from each other.

In August 2022 the Charity held a one-day in-person retreat. This was a success.

In September 2022 the Charity was represented at an in-person event for Rosh Hashanah, Jewish New Year, where one of its faculty members taught an introduction to Jewish meditation. They were invited back to the same community to teach a workshop in December 2022.

In October 2022 the Charity held a virtual retreat for 2 days, in partnership with another Jewish spirituality organisation, Or HaLev. This was well attended and successful.

In October 2022 the Charity began teaching a mindfulness programme – the “paws b” curriculum of the Mindfulness in Schools Project – to two groups of pupils at Simon Marks Jewish Primary School in London. All pupils in years 3-6 at the school attended the course. It was successful and is now being repeated.

In November 2022 the Charity began a second series of monthly events for the community of the Jewish Association for Mental Illness. This series was of 10 sessions.

The Charity held its annual winter retreat in December 2022 for the first time since the outbreak of Covid-19. The retreat was fully booked, with 53 attendees. It was a great success.

Cont.

Later in December 2022 the Charity held an online meditation event for the festival of Chanukah in partnership with Or HaLev. This was another new format which we had not offered beforehand: participants received a recorded meditation video by email each day, before gathering on the penultimate day of the festival for a six-hour online retreat. It was successful and has since been repeated for another festival

Brief statement of the charity's policy on reserves

In order to provide sufficient funds to cover ongoing management and administration costs the Trustees have decided that the charity's unrestricted reserves should be kept equal to a total of no less than six months of management costs, general office costs and bank charges.

This amount was calculated to be circa £10,000 - £12,000.

At 31 December 2022 the unrestricted reserves stand at a surplus of £9,780.

The Trustees are committed to reviewing the major risks which the Charity faces on a regular basis and believe that maintaining reserves no lower than the levels set in the board's policy, combined with a regular review of the controls over the key financial systems, will provide sufficient resources in the event of unforeseen and/or adverse circumstances arising.

Details of any funds materially in deficit

None

Further financial review details

The Charity's principal sources of funds are public donations, donations received from trusts and foundations, members' donations and fees charged to participants for events to cover the costs of running the events. During the period, HAMAKOM received £25,292 income and expended £30,941. The Charity registered a deficit of £5,649 which was covered by the brought forward funds. The cash fund at the end of the period was £12,022 and comprised £9,780 in the unrestricted funds and £2,242 in the restricted funds.

The Trustees are aware of a legal duty to act only in the best interests of the Charity. The Trustees expect to consider any conditions attached to donations to ensure that they meet the aims and objectives of HAMAKOM and do not conflict with these.

The Trustees take a prudent view regarding the investment of surplus funds. The Trustees have considered the most appropriate policy for investing funds and have decided funds invested in CAF bank accounts currently meet their requirements.

The Trustees consider that there are no material uncertainties related to events or conditions that cast significant doubt upon the Charity's ability to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the accounts. In particular the trustees considered the Charity's budget projection. The Trustees made enquires and have concluded that there is a reasonable expectation that the Charity has adequate resources, support and knowledge to continue in operational existence for the foreseeable future.

Cost-of living crisis and future events

The Trustees concluded that there is no significant impact of the cost of living crisis on the Charity's services. We continue to offer subsidies for all our offerings, so that financial circumstances are not a barrier to participation. These are regularly taken up, and have been for many years. In August 2023 we ran a 5-night retreat for the first time. Being longer than all our previous retreats, it was necessarily more expensive. Thanks to the generosity of our donors, we were able to offer subsidised places on the retreat to many people who would not otherwise have been able to join, including 2 people who joined entirely without charge.

Section F Other optional information

Plans for the future:


HAMAKOM short- and long-term plans are:

- to continue to hold residential retreats in the winter and spring;
- to offer an additional, longer retreat in the summer;
- to run a family spirituality retreat with activities suitable for children;
- to continue our range of online opportunities for meditation, learning, spirituality and connection;
- to develop the work we have recently begun in schools, in order to support the wellbeing of children;
- to continue working with the Jewish Association for Mental Illness to provide meditation sessions to their community;
- to continue offering classes in individual Jewish communities;
- to increase our reach across the world, especially in Europe and South Africa;
- to continue to develop our relationships with similar organisations around the world, including: The Institute for Jewish Spirituality (based in the US); Awakened Heart Project (based in the US); Or HaLev (based in Israel); Applied Jewish Spirituality (based in Israel).
- to build and open a residential meditation/spirituality retreat centre, intentional community and organic farm in the countryside, within an hour's drive of London.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Roland Oliver Brandman	
Position (eg Secretary, Chair, etc)	Chairman	
Date	29 October 2023	

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

HAMAKOM

On accounts for the
period ended

31 December 2022

Charity
no

1183019

Set out on pages

10 and 11

I report to the trustees on my examination of the accounts of the above charity for the period ended 31 December 2022.

**Responsibilities and
basis of report**

As the charity trustees of the Charity, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

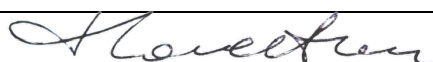
**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:



Date:

30 October 2023

Name:

Monika Hazelton FCCA

**Relevant professional
qualification(s) or body
(if any):**

Winston Hazelton & Co Ltd
Chartered Certified Accountants

Address:

34 Arlington Road

London

NW1 7HU

Section B

Disclosure

None

Receipts and Payments Accounts			
For the period	01 April 2022	To	31 December 2022
Charity name		HAMAKOM	
Registered Charity No		1183019	

Section A Receipts and payments


	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds 9 months to the nearest £	Last year 12 months to the nearest £
A1 Receipts					
Dana	-	4,191	-	4,191	4,273
Donations	3,031	-	-	3,031	19,838
External organisations	1,250	-	-	1,250	-
Retreats	15,312	-	-	15,312	22,773
Online courses	1,498	-	-	1,498	150
Interest received	10	-	-	10	1
Sub total (Gross income for AR)	21,101	4,191	-	25,292	47,035
A2 Asset and investment sales					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	21,101	4,191	-	25,292	47,035
A3 Payments					
Dana including related faculty fees	-	4,216	-	4,216	6,056
Cost of retreats	11,133	-	-	11,133	7,002
Management costs	12,600	-	-	12,600	20,908
Faculty fees	1,615	-	-	1,615	525
General office expenses	470	-	-	470	2,249
Bank charges	300	76	-	376	242
Insurance	531	-	-	531	509
Sub total	26,649	4,292	-	30,941	37,491
A4 Asset and investment purchases					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	26,649	4,292	-	30,941	37,491
Net of receipts /(payments)	(5,548)	(101)	-	(5,649)	9,544
A5 Transfers between funds	(2,217)	2,217	-	-	-
A6 Cash funds last year end	17,545	126	-	17,671	8,127
Cash funds this period end	9,780	2,242	-	12,022	17,671

Receipts and Payments Accounts			
For the period	01 April 2022	To	31 December 2022
Charity name	HAMAKOM		
Registered Charity No	1183019		

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

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank current account	9,186	-	-
	Gold deposit account	500	-	-
	Teachers current account	-	2,242	-
	Stripe account	94	-	-
	Total cash funds	9,780	2,242	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Winston Hazelton & Co - Independent Examination	Unrestricted	3,600	Jan 23 and Nov 23
	Zac H. Newman -December 2022 fee and retreat fees and expenses	Unrestricted	3,798	Jan 23
	Mira Terumah - Faculty fees and expenses	Restricted	3,261	Jan 23

Signed on behalf of all the trustees

	Roland Oliver Brandman	29/10/2023
Signature	Print Name	Date of approval