

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 2023

Trustees' Annual Report for the year

| | | | | | | | |
|------|---|-----------------|------|----|---------------|----------|------|
| | | Year start date | | | Year end date | | |
| From | 1 | January | 2023 | To | 31 | December | 2023 |

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 | | | Founding Trustee |
| 4 | Suzanne Emilia Freed | | | Founding Trustee |
| 5 | Daniel Andrew Newman | | Appointed on 30 June 2024 | 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 year.

During the year 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 amounted to £20,300 (previous 9-month period: £12,600).

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, teaching, 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 all parts of the Jewish Community and beyond.

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

- Short-stay Meditation retreats;
- Teaching 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.

HAMAKOM receives general donations which are used for general purposes of the Charity, and specifically restricted donations (Terumah) 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.

Section C

Objectives and activities, cont.

Additional details of objectives and activities

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.

Cost-of living crisis

Thanks to the generosity of our donors, we were able to offer subsidised places on the 5- day August retreat to many people who would not otherwise have been able to join, including 2 people who joined entirely without charge.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

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 continued to offer regular series of online 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. These have become a cornerstone of our offering.

In January 2023 the Charity held an online session for 40 members of the Oxford Jewish Community. This functioned also as a taster session for a day-long in-person program at the Oxford Jewish Community synagogue later in the month, which included a meditative prayer service, a talk given to the whole community, and a communal mindful lunch. The feedback was very appreciative.

The Charity was the primary organiser of the first International Symposium on Jewish Meditation, which took place in April 2023. Over 700 people participated, with representatives from 10 different Jewish spiritual organisations spanning a wide range of practices, viewpoints, and positions on the spectrum of religiosity. It was a great success.

In May 2023 the Charity held its annual spring residential retreat, with 53 participants across 4 days.

In July 2023 the Charity held a 4-part online course in conjunction with another Jewish spirituality organisation, Or HaLev. There were 35 attendees and it was well received.

In August 2023 the Charity held its first ever summer residential retreat. This was the first time the Charity had held a 5-night retreat, and was the culmination of many years of aspiration and development. There were 22 participants. It was a great success.

Between January and July 2023, the Charity continued to host monthly online mindfulness events for the community of the Jewish Association for Mental Illness. This was part of a 10-month commission following a pilot program the previous year.

In September 2023 the Charity was represented at an in-person event for Rosh Hashanah, Jewish New Year. This led to an invitation to run a training session for the staff of Limmud, a sizeable Jewish organisation and annual conference, at which the Charity subsequently presented in December 2023.

In September 2023 the Charity held a virtual retreat for 2.5 days, in partnership with Or HaLev. This was well attended and successful. It was the fourth year that this co-sponsored virtual retreat took place. This year an additional sponsor was included, the US-based Institute for Jewish Spirituality.

In October 2023 the Charity held a Sukkot Meditation Journey for the festival of Sukkot. 40 participants received a recorded meditation video by email each day, before gathering on the penultimate day of the festival for a collective reflection.

In October 2023 the Charity entered its second year of 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 and 4 attended the course. Refresher sessions took place half-termly for pupils in years 5 and 6 who had completed the course the previous year.

In October 2023 the Charity offered 3 drop-in sessions in the immediate aftermath of October 7th, in order to support our community and others to find safety, stability and compassion in a very painful period. Participants who were looking for further support were able to join our weekly sitting groups subsequently, as many did. The Charity also held a session for 20 teenage members of the BBYO youth movement to offer similar practical mindfulness techniques for finding steadiness in the midst of turmoil.

The Charity held its annual winter retreat in December 2023 for 36 attendees.

Later in December 2023 the Charity held an online meditation event for the festival of Chanukah in partnership with Or HaLev. 36 participants received a recorded meditation video by email each day, before gathering on the penultimate day of the festival for a collective reflection.

Section E

Financial review

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 £13,000.

At 31 December 2023 the unrestricted reserves stand at a surplus of £20,893.

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 year, HAMAKOM received £85,316 income and expended £73,957. The Charity registered a surplus of £11,359. The cash fund at the end of the year was £23,381 and comprised £20,893 in the unrestricted funds and £2,488 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.

Section F

Other optional information

Plans for the future:

HAMAKOM short- and long-term plans are:

- to grow our staff;
- to run a fundraising campaign with the intention of expanding our activities;
- to continue to hold residential retreats in the winter, spring and summer;
- to continue our range of online opportunities for meditation, learning, spirituality and connection;
- to develop the work we have done 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 run a family spirituality retreat with activities suitable for children;
- 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: 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.

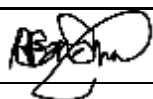
Section G

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

1 November 2024

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

HAMAKOM

On accounts for the
year ended

31 December 2023

Charity
no

1183019

Set out on pages

9 and 10

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2023.

**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").

**Independent
examiner's statement**


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.

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:

1 November 2024

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 year | 01 January 2023 | To | 31 December 2023 |
| 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 12 months to the nearest £ | Last period 9 months to the nearest £ |
|--|--|--------------------------------------|-------------------------------------|---|--|
| A1 Receipts | | | | | |
| Dana | - | 13,887 | - | 13,887 | 4,191 |
| Donations | 33,949 | - | - | 33,949 | 3,031 |
| External organisations | 3,800 | - | - | 3,800 | 1,250 |
| Retreats | 31,267 | - | - | 31,267 | 15,312 |
| Online courses | 2,362 | - | - | 2,362 | 1,498 |
| Interest received | 51 | - | - | 51 | 10 |
| Sub total (Gross income for AR) | 71,429 | 13,887 | - | 85,316 | 25,292 |
| A2 Asset and investment sales | | | | | |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total receipts | 71,429 | 13,887 | - | 85,316 | 25,292 |
| A3 Payments | | | | | |
| Dana including related faculty fees | - | 15,352 | - | 15,352 | 4,216 |
| Cost of retreats | 29,426 | - | - | 29,426 | 11,133 |
| Management costs | 20,300 | - | - | 20,300 | 12,600 |
| Faculty fees | 3,710 | - | - | 3,710 | 1,615 |
| General office expenses | 1,459 | - | - | 1,459 | 470 |
| Bank charges | 526 | 214 | - | 740 | 376 |
| Insurance | 570 | - | - | 570 | 531 |
| Accountancy | 2,400 | - | - | 2,400 | - |
| Sub total | 58,391 | 15,566 | - | 73,957 | 30,941 |
| A4 Asset and investment purchases | | | | | |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total payments | 58,391 | 15,566 | - | 73,957 | 30,941 |
| Net of receipts / (payments) | 13,038 | (1,679) | - | 11,359 | (5,649) |
| A5 Transfers between funds | (1,925) | 1,925 | - | - | - |
| A6 Cash funds last year end | 9,780 | 2,242 | - | 12,022 | 17,671 |
| Cash funds this period end | 20,893 | 2,488 | - | 23,381 | 12,022 |

| Receipts and Payments Accounts | | | |
|--------------------------------|-----------------|---------|------------------|
| For the year | 01 January 2023 | To | 31 December 2023 |
| Charity name | | HAMAKOM | |
| Registered Charity No | | 1183019 | |

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

| Categories | Details | Total funds to nearest £ | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|--|--|-----------------------------|------------------------------------|----------------------------------|---------------------------------|
| B1 Cash funds | Bank current account | 3,118 | 2,868 | 250 | - |
| | Gold deposit account | 18,017 | 18,017 | - | - |
| | Teachers current account | 2,238 | - | 2,238 | - |
| | Stripe account | 8 | 8 | - | - |
| | Total cash funds | 23,381 | 20,893 | 2,488 | - |
| (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 | 2,640 | 30.11.24 |
| | Zac H. Newman -December 2023 fee | | Unrestricted | 2,100 | 4.1.24 |
| | Zac H Newman for Rebecca Terumah - Faculty fees and expenses | | Restricted | 2,570 | 22.1.24 |

Signed on behalf of all the trustees

| | | |
|---|------------------------|------------------|
|  | Roland Oliver Brandman | 01.11.2024 |
| Signature | Print Name | Date of approval |