

# MAKOR HAYIM

England & Wales · Charity number 1188960

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-04-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 56 Milverton Road  
London  
NW6 7AP

**Phone** +44 7565 944485

**Email** [trustees@makorhayim.org](mailto:trustees@makorhayim.org)

**Website** [www.makorhayim.org](http://www.makorhayim.org)

## Activities

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**Objects:** 1. THE ADVANCEMENT OF JUDAISM IN THE NORTH WEST LONDON AREA IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION AND MAINTENANCE OF FACILITIES FOR PUBLIC WORSHIP AND THE PROVISION OF CLASSES IN HEBREW AND RELIGION.2. TO ADVANCE SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES MAY DETERMINE AND AS ARE RECOGNISED BY THE LAWS OF ENGLAND AND WALES.

**Activities:** 1. Advancement of Judaism in the north west London area by the provision and maintenance of facilities for public worship and the provision of classes in Hebrew and religion. 2. To advance such other charitable purposes as the trustees may determine and as are recognised by the laws of England and Wales.

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- Brent
- Camden

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£100,836	£114,621	-	-
2023-12-31	£56,290	£15,380	-	-
2023-03-31	£13,052	£3,819	-	-
2022-03-31	£0	£0	-	-
2021-03-31	£0	£0	-	-

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## Trustees

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Name	Role	Appointed
Dr Stacy Lee Hackner		2024-09-08
Natalie Clingman		2024-09-08
Neil Benjamin Nerva		2024-02-13

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**MAKOR HAYIM**

England & Wales - Charity number 1188960

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# Accounts

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**MAKOR HAYIM**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**MAKOR HAYIM**

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**MAKOR HAYIM**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Trustees**

Martin Dives, Chair (resigned 1 January 2025)  
Natalie Clingman, Chair (appointed 8 September 2024)  
Rachel Diamond-Hunter  
Samuel Glatman (resigned 25 April 2024)  
Dr Stacy Lee Hackner (appointed 8 September 2024)  
Daniel Mackintosh (resigned 7 March 2025)  
Neil Benjamin Nerva (appointed 13 February 2024)  
Marco Schneeberg  
Daniel Wernberg (appointed 8 September 2024)

**Charity registered  
number** 1188960

**Principal office** 56 Milverton Road  
London  
NW6 7AP

**Accountants** Nyman Libson Paul LLP  
Chartered Accountants  
124 Finchley Road  
London  
NW3 5JS

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## MAKOR HAYIM

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees present their annual report together with the financial statements of Makor Hayim for the year ended 31 December 2024, the new year end we have chosen to align with our fees annual calendar. As described in last year's report, we continued with the transfer of the activities from Shir Hayim to Makor Hayim.

#### **Objectives and activities**

##### **a. Policies and objectives**

Advancement of Judaism in the north west London area by the provision and maintenance of facilities for public worship and the provision of classes in Hebrew and religion.

To advance such other charitable purposes as the trustees may determine and as are recognised by the laws of England and Wales.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)

#### **Achievements and performance**

##### **a. Review of activities**

2024 has been a transitional year in the history of Makor Hayim with significant changes to our membership, rabbinical team and board of trustees.

As of 31 December 2024, we had a total of 149 builders and allies (2023: 165). We continue to be a proudly intergenerational synagogue with 41 of our builders being under the age of eight. In the year we welcomed 5 new households into the community and celebrated the birth of 8 babies. 19 builders and allies left the community - primarily due to moving out of North West London - and we are sorry to see them leave.

In 2024, Makor Hayim continued to organise prayer services, learning sessions and other events. We hosted in-person hybrid services twice a month, and online services every week. Our monthly intergenerational service has been a great success with community members of all ages, with small children welcomed and included in ritual life.

Our founding rabbi, Daniel Lichman, left the community in June to undertake a pilgrimage and pursue a PhD. We were joined by Student Rabbi Yael Tischler in September who took up a placement at Makor Hayim as part of her fourth year of rabbinical training at Leo Baeck College. She provides service leadership, guidance on traditions, and plays an active role in our community, including incorporating more intergenerational ideas and work on disability access and inclusion, and continues Rabbi Daniel's work of compassionate and inclusive interpretations of our liturgy.

The chesed (kindness) team continued to reach out to members with regular phone calls of support and visits in person. Our tsedek (justice) team continued to seek opportunities for fighting for social justice in our local community. We participated in many local Interfaith initiatives through the Brent Interfaith Forum, hosted two interfaith festivals (Mimouna and Hanukah), and attended a local interfaith Ramadan dinner.

In accordance with Charity Commission requirements and guidelines and our own selection criteria, we chose a charity to support in our annual appeals. We are proud to support Sufra, a charity in North West London that prevents hunger, fights poverty, and builds community.

We continue to pay tribute to the founders of Shir Hayim more than 30 years ago. These include Michael and Gay Teper, Lois George, and the long-serving Rabbi Larry Tabick, all of whom are Builders of Makor Hayim; and to the late Pal Foti and the late Roger Robinson, who passed away in 2024. Their vision, hard work, generosity and unwavering commitment to community building have left a wonderful legacy that the Builders of Makor Hayim, the successor organisation, continue to appreciate and to build on.

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## MAKOR HAYIM

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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At the end of December 2024, our long serving chair, Martin Dives, stepped down from the board of Makor Hayim. He was a devoted leader of our community with unfailing generosity, commitment and care. His commitments to truth, justice, and peace continue to be a source of guidance to the board and the activities of the community. We thank Martin and Loretta Dives for their years of service and everything they continue to do for the community.

Other changes to the board include the appointment of four new Trustees (Daniel Wernberg, Neil Nerva, Stacy Hackner, and Natalie Clingman) and the resignation of one in the year (Sam Glatman) and one in 2025 (Daniel Mackintosh).

The board continues to place a focus on growing the buildership of the community and we have embarked on a targeted growth strategy to promote our vibrant and diverse services to the wider community. This has included an overhaul of our communications and a new visual identity. We are launching an exciting children's educational programme, with community challah baking and children's services. We are updating our policies, to cement our beliefs about access and inclusion in ways that meet the needs of our Progressive, forward-thinking, and radically relational community.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

##### **b. Reserves policy**

The charity are seeking to ensure that going forward reserves held are equivalent to at least 8 months operating expenses to ensure that in the event of any unforeseen circumstances, it has sufficient financial resources to continue.

Reserves held at 31 December 2024 were £36,358 (2023: £50,143).

##### **c. Principal funding**

Principal sources of funds are members fees and donations.

##### **d. Results for the year**

The charity generated incoming resources of £100,836 (2023: £56,290) and expenses of £114,621 (2023: £15,380) resulting in a net loss of £13,785 (2023: net surplus of £40,910) for the year. As at the balance sheet date, the charity held total unrestricted funds of £36,358 (2023: £50,143).

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**MAKOR HAYIM**

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Structure, governance and management**

**a. Constitution**

Makor Hayim is a charity, constituted as a Charitable Incorporated Organisation (CIO), charity number 1188960.

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected at the annual general meeting of members and by appointment by the trustees during the year.

Approved by order of the members of the board of Trustees on 21 October 2025 and signed on their behalf by:



**Natalie Clingman**  
(Trustee)

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## MAKOR HAYIM

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### STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 21 October 2025 and signed on its behalf by:



**Natalie Clingman**  
(Trustee)

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## MAKOR HAYIM

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Independent Examiner's Report to the Trustees of Makor Hayim ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

#### Responsibilities and Basis of Report

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

#### Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

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MAKOR HAYIM

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024

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This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 28 October 2025

Andrew Thomas (ACA)

Nyman Libson Paul LLP  
Chartered Accountants  
124 Finchley Road  
London  
NW3 5JS

MAKOR HAYIM

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 31 December 2024 £	Total funds 31 December 2024 £	Total funds 9 months ended 31 December 2023 £
<b>Income from:</b>				
Donations and legacies	3	100,359	100,359	56,290
Investments	4	477	477	-
<b>Total income</b>		100,836	100,836	56,290
<b>Expenditure on:</b>				
Charitable activities		114,621	114,621	15,380
<b>Total expenditure</b>		114,621	114,621	15,380
<b>Net movement in funds</b>		(13,785)	(13,785)	40,910
<b>Reconciliation of funds:</b>				
Total funds brought forward		50,143	50,143	9,233
Net movement in funds		(13,785)	(13,785)	40,910
<b>Total funds carried forward</b>		36,358	36,358	50,143

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 17 form part of these financial statements.

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MAKOR HAYIM

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BALANCE SHEET  
AS AT 31 DECEMBER 2024

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	Note		2024 £	2023 £
<b>Current assets</b>				
Debtors	9	3,093	37,471	
Cash at bank and in hand		50,011	19,292	
		<u>53,104</u>	<u>56,763</u>	
Creditors: amounts falling due within one year	10	(16,746)	(6,620)	
			<u>36,358</u>	<u>50,143</u>
<b>Net current assets</b>			<u>36,358</u>	<u>50,143</u>
<b>Total net assets</b>			<u><u>36,358</u></u>	<u><u>50,143</u></u>
<b>Charity funds</b>				
Restricted funds	11	-	-	
Unrestricted funds	11		36,358	50,143
			<u>36,358</u>	<u>50,143</u>
<b>Total funds</b>			<u><u>36,358</u></u>	<u><u>50,143</u></u>

The financial statements were approved and authorised for issue by the Trustees on 21 October 2025 and signed on their behalf by:



**Natalie Clingman**  
(Trustee)

The notes on pages 10 to 17 form part of these financial statements.

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## MAKOR HAYIM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1. General information

Makor Hayim is an unincorporated charity registered in England and Wales. The registered office is 56 Milverton Road, London, NW6 7AP.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Makor Hayim meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

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## MAKOR HAYIM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 2. Accounting policies (continued)

##### 2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

##### 2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

##### 2.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 2.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

##### 2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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MAKOR HAYIM

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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3. Income from donations and legacies

	Unrestricted funds	Total funds	Total funds 9 months ended 31 December 2023 £
	31 December 2024 £	31 December 2024 £	
Donations	84,814	84,814	46,710
Grants	15,277	15,277	8,830
Other incoming resources	268	268	750
	<u>100,359</u>	<u>100,359</u>	<u>56,290</u>
Total 2023	<u>56,290</u>	<u>56,290</u>	

4. Investment income

	Unrestricted funds	Total funds	Total funds 9 months ended 31 December 2023 £
	31 December 2024 £	31 December 2024 £	
Interest income	477	477	-

**MAKOR HAYIM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. Analysis of expenditure by activities**

	Activities undertaken directly	Support costs	Total funds	Total funds 9 months ended 31 December 2023 £
	31 December 2024 £	31 December 2024 £	31 December 2024 £	
Synagogue operations	88,351	26,270	114,621	15,380
Total 2023	9,352	6,028	15,380	

**Analysis of direct costs**

	Activities undertaken directly	Total funds	Total funds 9 months ended 31 December 2023 £
	31 December 2024 £	31 December 2024 £	
Staff costs	51,745	51,745	-
MRJ Assessment	2,149	2,149	2,343
High Holy Day	4,433	4,433	1,863
Rabbi expenses	2,408	2,408	226
General expenses	4,737	4,737	149
JJBS fees	5,859	5,859	-
Office equipment expense	-	-	491
Staff expenses	3,500	3,500	380
Rent	13,520	13,520	3,900
	88,351	88,351	9,352
Total 2023	9,352	9,352	

**MAKOR HAYIM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Activities undertaken directly	Total funds	Total funds 9 months ended 31 December 2023 £
	31 December 2024 £	31 December 2024 £	December 2023 £
Pension provider costs	294	294	-
Depreciation	100	100	-
Payment provider fees	1,380	1,380	764
Office & Admin Expenses	7,037	7,037	594
Beacon fees	5,278	5,278	437
Insurance	1,028	1,028	965
Advertising & Marketing	-	-	246
Subscriptions	-	-	267
IT Software Expenses	1,603	1,603	1,073
Audit & Accounting fees	8,550	8,550	1,680
Bank charges	-	-	2
Charitable donations	1,000	1,000	-
	<u>26,270</u>	<u>26,270</u>	<u>6,028</u>
Total 2023	<u>6,028</u>	<u>6,028</u>	

**6. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £1,450 (2023 - £1,400).

**MAKOR HAYIM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. Staff costs**

	31 December 2024 £	9 months ended 31 December 2023 £
Wages and salaries	44,512	-
Social security costs	1,138	-
Contribution to defined contribution pension schemes	6,389	-
	52,039	-
	52,039	-

The average number of persons employed by the charity during the year was as follows:

	31 December 2024 No.	9 months ended 31 December 2023 No.
Employees	2	-
	2	-
	2	-

No employee received remuneration amounting to more than £60,000 in either year.

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

**9. Debtors**

	2024 £	2023 £
<b>Due within one year</b>		
Amounts owed by group undertakings	-	28,641
Prepayments and accrued income	3,093	8,830
	3,093	37,471
	3,093	37,471

**MAKOR HAYIM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**10. Creditors: Amounts falling due within one year**

	2024 £	2023 £
Trade creditors	1,456	77
Other taxation and social security	1,306	-
Pensions payable	384	-
Other creditors	2,130	-
Accruals and deferred income	11,470	6,543
	16,746	6,620

**11. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
General Funds - all funds	50,143	100,836	(114,621)	36,358
	50,143	100,836	(114,621)	36,358

**Statement of funds - prior year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General Funds - all funds	9,233	56,290	(15,380)	50,143
	9,233	56,290	(15,380)	50,143

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**MAKOR HAYIM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

**Analysis of net assets between funds - current period**

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	53,104	53,104
Creditors due within one year	(16,746)	(16,746)
<b>Total</b>	<u>36,358</u>	<u>36,358</u>

**Analysis of net assets between funds - prior period**

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	56,763	56,763
Creditors due within one year	(6,620)	(6,620)
<b>Total</b>	<u>50,143</u>	<u>50,143</u>

**13. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £6,389 (2023: £Nil). £384 (2023: £Nil) was payable to the fund at the balance sheet date and has been included in creditors.

**14. Related party transactions**

During the year, unrestricted donations of £12,450 (2023: £730) in aggregate were received from the trustees. In addition, a donation of £Nil (2023: £10,000) was received from a close family member of one of the Trustees.

**MAKOR HAYIM**

England & Wales - Charity number 1188960

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# Accounts

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**MAKOR HAYIM**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2023**

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**MAKOR HAYIM**

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## MAKOR HAYIM

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 DECEMBER 2023

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**Trustees** Martin Dives, Chair  
Lois George (Resigned 17 April 2023)  
Marco Schneeberg  
Rachel Diamond-Hunter  
Samuel Glatman (Resigned 25 April 2024)  
Daniel Mackintosh  
Neil Nerva (appointed 13 February 2024)

**Charity registered number** 1188960

**Principal office** 56 Milverton Road  
London  
NW6 7AP

**Accountants** Nyman Libson Paul LLP  
Chartered Accountants  
Regina House  
124 Finchley Road  
London  
NW3 5JS

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## MAKOR HAYIM

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### TRUSTEES' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

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The Trustees present their annual report together with the financial statements of Makor Hayim for the 9-month period 1 April 2023 to 31 December 2023, the new year end we have chosen to align with our fees annual calendar. As described in last year's report, we continued with the transfer of the activities from Shir Hayim to Makor Hayim.

#### **Objectives and activities**

##### **a. Policies and objectives**

Advancement of Judaism in the north west London area by the provision and maintenance of facilities for public worship and the provision of classes in Hebrew and religion.

To advance such other charitable purposes as the trustees may determine and as are recognised by the laws of England and Wales.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)

#### **Achievements and performance**

##### **a. Review of activities**

We continued to attract new people during the year and 4 new households joined us, totalling 22 Builders and Allies. We were happy to celebrate the births of seven baby Builders and one marriage. There were 15 Builders and Allies who decided not to continue with their membership and we were sorry to see them leave.

As of 31 December 2023 we had a total of 165 Builders and Allies (at 31 December 2022- 158), of whom 31 are children between the ages of newly born and 8 years old. We have 84 (31 March 2023 - 86) households.

During the year, religious services, education classes and learning groups were made available to members and others, which continued online, using Zoom.

The chesed (kindness) team continued to reach out to members with regular phone calls of support and, when regulations allowed, visits in person.

Our Navigating Judaism classes and Torah and Hebrew studies continued.

During the year, we continued to follow our process for selecting a charity to support, in accordance with Charity Commission requirements and guidelines and our own selection criteria. We chose Sufra in Brent, a charity in North West London that prevents hunger, fights poverty and builds community.

At our High Holy Days 2023 Appeal, a sum of £4,412 was donated by our members, with nearly £507 being allocated to and donated to Sufra.

The Charity Commission approved the transfer of the assets and liabilities of Shir Hayim to Makor Hayim and at the AGM's of the two charities in December 2023, the necessary resolutions to meet all of the their requirements were passed. The transfer of operations from Shir Hayim to Makor Hayim was completed by 30 April 2024 and the remaining assets and liabilities of Shir Hayim were transferred on that date to Makor Hayim, with an intercompany amount due to Makor Hayim written off. The Charity Commission also authorised Makor Hayim to provide limited indemnities to the trustees of Shir Hayim.

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## MAKOR HAYIM

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### TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2023

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We had net income for the period ended 31 December 2023 of £40,910.

At 31 December 2023, our balance at the bank was £19,292 (compared with £20,420 at 31 March 2023) held at a leading UK bank.

Taking into account the net assets transferred from Shir Hayim to Makor Hayim, in April 2024, the net cash position and net assets of Makor Hayim are reasonably sound.

We pay tribute to the founders of Shir Hayim more than 30 years ago, including Michael and Gay Teper, and Lois George and to the long serving Rabbi Larry Tabick, all of whom are Builders of Makor Hayim and to the late Pal Foti (Gaby's husband) and the late Roger Robinson. Their vision, hard work, generosity and unwavering commitment have left a wonderful legacy that the Builders of Makor Hayim, the successor organisation, continue to appreciate and to build on.

In April 2023, Lois George stepped down from the board of Makor Hayim and from her role as Treasurer. She did an outstanding job in turning around the finances of Shir Hayim, rebuilding its reserves, whilst also connecting with everyone in our community and knowing who needs a call to cheer them up or to listen to, with compassion and love. Lois' tangible and intangible legacies are considerable and deeply appreciated.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

##### **b. Reserves policy**

The charity are seeking to ensure that going forward reserves held are equivalent to at least 8 months operating expenses to ensure that in the event of any unforeseen circumstances, it has sufficient financial resources to continue.

Reserves held at 31 December 2023 were £50,143

##### **c. Principal funding**

Principal sources of funds are members fees and donations.

TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 DECEMBER 2023

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**Structure, governance and management**

**a. Constitution**

Makor Hayim is a charity, constituted as a Charitable Incorporated Organisation (CIO), charity number 1188960.

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected at the annual general meeting of members and by appointment by the trustees during the year.

Approved by order of the members of the board of Trustees on 8 September 2024 and signed on their behalf by:

**Martin Dives**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

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The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 8 September 2024 and signed on its behalf by:

**Martin Dives**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

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**Independent Examiner's Report to the Trustees of Makor Hayim ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 December 2023.

**Responsibilities and Basis of Report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 2011 Act.

**Independent Examiner's Statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

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**MAKOR HAYIM**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

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This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



Signed:

Dated: 30 October 2024

Andrew Thomas ACA

Nyman Libson Paul LLP  
Chartered Accountants  
124 Finchley Road  
London  
NW3 5JS

**MAKOR HAYIM**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 9 months ended 31 December 2023 £	Total funds 9 months ended 31 December 2023 £	Total funds Year ended 31 March 2023 £
<b>Income from:</b>				
Donations and legacies	2	56,290	56,290	13,052
<b>Total income</b>		56,290	56,290	13,052
<b>Expenditure on:</b>				
Charitable activities		15,380	15,380	3,819
<b>Total expenditure</b>		15,380	15,380	3,819
<b>Net movement in funds</b>		40,910	40,910	9,233
<b>Reconciliation of funds:</b>				
Total funds brought forward		9,233	9,233	-
Net movement in funds		40,910	40,910	9,233
<b>Total funds carried forward</b>		50,143	50,143	9,233

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 10 to 16 form part of these financial statements.

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**MAKOR HAYIM**

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**BALANCE SHEET  
AS AT 31 DECEMBER 2023**

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	Note		31 December 2023 £	31 March 2023 £
<b>Current assets</b>				
Debtors	6	37,471	-	
Cash at bank and in hand		19,292	20,420	
		<u>56,763</u>	<u>20,420</u>	
Creditors: amounts falling due within one year	7	(6,620)	(11,187)	
		<u>50,143</u>	<u>9,233</u>	
<b>Net current assets</b>			50,143	9,233
<b>Total assets less current liabilities</b>			<u>50,143</u>	<u>9,233</u>
<b>Total net assets</b>			<u>50,143</u>	<u>9,233</u>
<b>Charity funds</b>				
Restricted funds	8	-	-	
Unrestricted funds	8	50,143	9,233	
		<u>50,143</u>	<u>9,233</u>	
<b>Total funds</b>			<u>50,143</u>	<u>9,233</u>

The financial statements were approved and authorised for issue by the Trustees on 08 September 2024 and signed on their behalf by:

**Martin Dives**

The notes on pages 10 to 16 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Makor Hayim meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**1.4 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.5 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**1. Accounting policies (continued)**

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**1.7 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**2. Income from donations and legacies**

	Unrestricted funds 9 months ended 31 December 2023 £	Total funds 9 months ended 31 December 2023 £	Total funds Year ended 31 March 2023 £
Donations	46,710	46,710	13,052
Grants	8,830	8,830	-
Other incoming resources	750	750	-
	<u>56,290</u>	<u>56,290</u>	<u>13,052</u>
Total 2023	<u>13,052</u>	<u>13,052</u>	

**MAKOR HAYIM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**3. Analysis of expenditure by activities**

	Activities undertaken directly 9 months ended 31 December 2023 £	Support costs 9 months ended 31 December 2023 £	Total funds 9 months ended 31 December 2023 £	Total funds Year ended 31 March 2023 £
Direct and support costs	4,846	10,534	15,380	3,819
Total 2023	2,476	1,343	3,819	

**Analysis of direct costs**

	Activities undertaken directly 9 months ended 31 December 2023 £	Total funds 9 months ended 31 December 2023 £	Total funds Year ended 31 March 2023 £
Shabbaton Expenses	-	-	2,476
MRJ Assessment	2,343	2,343	-
High Holy Day	1,863	1,863	-
Office equipment expense	491	491	-
General expenses	149	149	-
	4,846	4,846	2,476
Total 2023	2,476	2,476	

**MAKOR HAYIM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**3. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Activities undertaken directly 9 months ended 31 December 2023 £	Total funds 9 months ended 31 December 2023 £	Total funds Year ended 31 March 2023 £
Payment provider fees	764	764	343
Office & Admin Expenses	594	594	-
Beacon fees	437	437	-
Rabbi expenses	226	226	-
Staff expenses	380	380	-
Insurance	965	965	-
Advertising & Marketing	246	246	-
Subscriptions	267	267	-
IT Software Expenses	1,073	1,073	-
Audit & Accounting fees	1,680	1,680	1,000
Bank charges	2	2	-
Rent	3,900	3,900	-
	<u>10,534</u>	<u>10,534</u>	<u>1,343</u>
Total 2023	<u>1,343</u>	<u>1,343</u>	

**4. Independent examiner's remuneration**

	9 months ended 31 December 2023 £	Year ended 31 March 2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>1,400</u>	<u>700</u>

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**MAKOR HAYIM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

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**5. Trustees' remuneration and expenses**

During the period, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the period ended 31 December 2023, no Trustee expenses have been incurred (2023 - £NIL).

**6. Debtors**

	31 December 2023 £	31 March 2023 £
<b>Due within one year</b>		
Amounts owed by group undertakings	28,641	-
Prepayments and accrued income	8,830	-
	<u>37,471</u>	<u>-</u>

**7. Creditors: Amounts falling due within one year**

	31 December 2023 £	31 March 2023 £
Trade creditors	77	1,755
Accruals and deferred income	6,543	9,432
	<u>6,620</u>	<u>11,187</u>

**MAKOR HAYIM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**8. Statement of funds**

**Statement of funds - current period**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General Funds - all funds	9,233	56,290	(15,380)	50,143
	<u>9,233</u>	<u>56,290</u>	<u>(15,380)</u>	<u>50,143</u>

**Statement of funds - prior period**

		Income £	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General Funds - all funds		13,052	(3,819)	9,233
		<u>13,052</u>	<u>(3,819)</u>	<u>9,233</u>

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

**Analysis of net assets between funds - current period**

	Unrestricted funds 31 December 2023 £	Total funds 31 December 2023 £
Current assets	56,763	56,763
Creditors due within one year	(6,620)	(6,620)
<b>Total</b>	<u>50,143</u>	<u>50,143</u>

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**MAKOR HAYIM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

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**9. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	Unrestricted funds 31 March 2023 £	Total funds 31 March 2023 £
Current assets	20,420	20,420
Creditors due within one year	(11,187)	(11,187)
<b>Total</b>	<u>9,233</u>	<u>9,233</u>

**10. Related party transactions**

During the year, unrestricted donations of £730 (2023: £Nil) in aggregate were received from the trustees. In addition, a donation of £10,000 (2023: £Nil) donation was received from a close family member of one of the Trustees.

**11. Post balance sheet events**

The transfer of operations from Shir Hayim to Makor Hayim was completed by 30 April 2024 and the remaining assets and liabilities of Shir Hayim were transferred on that date to Makor Hayim, with an intercompany amount due to Makor Hayim written off. The Charity Commission also authorised Makor Hayim to provide limited indemnities to the trustees of Shir Hayim. The amounts transferred to Makor Hayim were as follows:

Deposit with Bank	£50,000
Current Account at Bank	£6,858
Total Cash transferred	£56,858
Other Assets	£100
Other Liabilities	£6,403 (intercompany balance due to Makor Hayim - written off)
Net Assets transferred	£50,355

**MAKOR HAYIM**

England & Wales - Charity number 1188960

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# Accounts

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## Trustees' Annual Report for the period

From **1 April 2022** Period start date  
To **31 March 2023** Period end date

Charity name: **MAKOR HAYIM**

Charity registration number: **1188960**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of Judaism in the North West London area in particular but not exclusively by the provision and maintenance of facilities for public worship and the provision of classes in Hebrew and religion.  To advance such other charitable purposes as the elected officers may determine and as are recognised by the laws of England and Wales
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Provision of religious services, education classes, outreach to members, supporting other local charities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The charity does not make grants.
	Para 1.38	Not applicable

Policy on social investment including program related investment		
Contribution made by volunteers	Para 1.38	More than 60 volunteers contributed to the activities of the community during the year
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>In July 2022, we were able to establish bank accounts for Makor Hayim and our Builders began to pay their membership fees to Makor Hayim. Over the course of the period, Makor Hayim entered into arrangements with suppliers and is making payments too. Our net surplus was £9,233 for the period to 31 March 2023 and our cash position at that date was £20,420.</p> <p>We have invested a substantial amount of time and money in designing and building our database using Beacon CRM. This database is very highly rated by its clients and is easy to use. We see it as a good way to enhance our organisational memory, to automate tasks (especially for third party reports) and to improve our processes, so that we can become more productive. Following a lengthy period of data input and data updating and checking we are now making regular and frequent use of Beacon. This is integrated with our bank payment providers and with our accounts package. We shall need to do more training and become more familiar with it to become really effective users.</p>

		<p>For much of the year we were without an operations manager and essential work was carried out by dedicated and hard working volunteers, to whom we owe our thanks.</p> <p>Since the financial year end, the Charity Commission has approved the transfer of the assets and liabilities of Shir Hayim to Makor Hayim. The transition of operations from Shir Hayim to Makor Hayim will be completed by end-December 2023, following which Makor Hayim will be the successor to Shir Hayim and Shir Hayim will then close. The Charity Commission also authorised Makor Hayim to provide limited indemnities to the trustees of Shir Hayim.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	n/a
Performance of fundraising activities against objectives set	Para 1.41	n/a
Investment performance against objectives	Para 1.41	n/a
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Our net income (and cash) was £9,233 for the period to 31 March 2023.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	With the transfer of the undertakings of Shir Hayim to Makor Hayim, our policy will be to maintain reserves equivalent to eight months operating expenses to ensure that in the event of any unforeseen circumstances, it has sufficient financial resources to continue.
Amount of reserves held	Para 1.22	Not yet applicable
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds are members fees and donations.
Investment policy and objectives including any social investment policy adopted	Para 1.46	We place our surplus funds on deposit with a leading UK bank.
A description of the principal risks facing the charity	Para 1.46	The principal risk facing the charity would be a failure to raise sufficient funds to cover the operating costs. We are in the process of preparing a full risk assessment. We have developed and implemented relevant policies to address the risks we have identified.
Other		n/a

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charity registered with the Charity Commission as a Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Individual trustees are appointed at each annual general meeting of members, in accordance with the constitution.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The trustees provided an induction programme for new trustees during the year.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is a member of the Movement for Reform Judaism
Relationship with any related parties	Para 1.51	Not applicable
Other		

### Reference and Administrative details

Charity name	Makor Hayim
Other name the charity uses	Shir Hayim- Hampstead Reform Jewish Community

Registered charity number	1091151
Charity's principal address	56 Milverton Road London NW6 7AP

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Martin Dives	Chair		
2	Daniel Mackintosh	Vice-Chair & Treasurer		
3	Lois George	Treasurer	Resigned 17 Apr 2023	
4	Marco Schneeberg			
5	Rachel Diamond-Hunter			
6	Sam Glatman			
7	Stephanie Brada		Resigned 1 Jun 2023	
8	Adam Rossano		Resigned Nov 2022	
9	Allison Zions		Resigned Nov 2022	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

<b>Director name</b>		



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

*William Martin Dives*

Full name(s)

William Martin Dives

Position (eg  
Secretary, Chair, etc)

Chair

Date

20 November 2022

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**MAKOR HAYIM**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**MAKOR HAYIM**

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## MAKOR HAYIM

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

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<b>Trustees</b>	Martin Dives, Chair Lois George, Trustee Marco Schneeberg, Trustee (appointed 26 June 2022) Rachel Diamond-Hunter, Trustee (appointed 26 June 2022) Samuel Glatman, Trustee (appointed 26 June 2022) Daniel Mackintosh, Trustee (appointed 20 November 2022)
<b>Charity registered number</b>	1188960
<b>Principal office</b>	56 Milverton Road London NW6 7AP
<b>Accountants</b>	Nyman Libson Paul LLP Chartered Accountants Regina House 124 Finchley Road London NW3 5JS

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## MAKOR HAYIM

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees present their annual report together with the financial statements of Makor Hayim for the year 1 April 2022 to 31 March 2023.

#### **Objectives and activities**

##### **a. Policies and objectives**

Advancement of Judaism in the north west London area by the provision and maintenance of facilities for public worship and the provision of classes in Hebrew and religion.

To advance such other charitable purposes as the trustees may determine and as are recognised by the laws of England and Wales.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)

#### **Achievements and performance**

##### **a. Review of activities**

This review should be read in conjunction with the Review of activities of Shir Hayim, which will become Makor Hayim's predecessor organisation.

In July 2022, we were able to establish bank accounts for Makor Hayim and our Builders began to pay their membership fees to Makor Hayim. Over the course of the period, Makor Hayim entered into arrangements with suppliers and is making payments too. Our net income was £9,233 for the period to 31 March 2023.

We have invested a substantial amount of time and money in designing and building our database using Beacon CRM. This database is very highly rated by its clients and is easy to use. We see it as a good way to enhance our organisational memory, to automate tasks (especially for third party reports) and to improve our processes, so that we can become more productive. Following a lengthy period of data input and data updating and checking we are now making regular and frequent use of Beacon. This is integrated with our bank payment providers and with our accounts package. We shall need to do more training and become more familiar with it to become really effective users.

For much of the year we were without an operations manager and essential work was carried out by dedicated and hard working volunteers, to whom we owe our thanks.

Since the financial year end, the Charity Commission has approved the transfer of the assets and liabilities of Shir Hayim to Makor Hayim. The transition of operations from Shir Hayim to Makor Hayim will be completed by end-December 2023, following which Makor Hayim will be the successor to Shir Hayim and Shir Hayim will then close. The Charity Commission also authorised Makor Hayim to provide limited indemnities to the trustees of Shir Hayim.

We pay tribute to the founders of Shir Hayim more than 30 years ago, including Michael and Gay Teper, Roger Robinson and Lois George and to the long serving Rabbi Larry Tabick, all of whom are Builders of Makor Hayim. Their vision, hard work, generosity and unswerving commitment have left a wonderful legacy that the Builders of Makor Hayim, the successor organisation, continue to appreciate and to build on their legacy.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**b. Reserves policy**

The charity are seeking to ensure that going forward reserves held are equivalent to at least 3 months operating expenses to ensure that in the event of any unforeseen circumstances, it has sufficient financial resources to continue.

Reserves held at 31 March 2023 were £9,233

**c. Principal funding**

Principal sources of funds are members fees and donations.

**d. Material investments policy and principal risks**

The principal risk facing the charity would be a failure to raise sufficient funds to cover the operating costs.

**Structure, governance and management**

**a. Constitution**

Makor Hayim is a new charity, constituted as a Charitable Incorporated Organisation (CIO), charity number 1188960.

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are appointed at the annual general meeting of members.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 17 December 2023 and signed on their behalf by:



**Martin Dives**

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**MAKOR HAYIM**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

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	Note	Unrestricted funds 2023 £	Total funds 2023 £
<b>Income from:</b>			
Donations and legacies	2	13,052	13,052
<b>Total income</b>		<u>13,052</u>	<u>13,052</u>
<b>Expenditure on:</b>			
Charitable activities		3,819	3,819
<b>Total expenditure</b>		<u>3,819</u>	<u>3,819</u>
<b>Net movement in funds</b>		<u>9,233</u>	<u>9,233</u>
<b>Reconciliation of funds:</b>			
Net movement in funds		9,233	9,233
<b>Total funds carried forward</b>		<u>9,233</u>	<u>9,233</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 9 form part of these financial statements.

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**MAKOR HAYIM**

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**BALANCE SHEET  
AS AT 31 MARCH 2023**

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	Note	2023 £
<b>Current assets</b>		
Cash at bank and in hand		20,420
		<u>20,420</u>
Creditors: amounts falling due within one year	5	(11,187)
		<u>9,233</u>
<b>Net current assets</b>		<u>9,233</u>
<b>Total assets less current liabilities</b>		<u>9,233</u>
<b>Total net assets</b>		<u><u>9,233</u></u>
<b>Charity funds</b>		
Restricted funds	6	-
Unrestricted funds	6	9,233
		<u>9,233</u>
<b>Total funds</b>		<u><u>9,233</u></u>

The financial statements were approved and authorised for issue by the Trustees on 17 December 2023 and signed on their behalf by:

**Martin Dives**

The notes on pages 7 to 9 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Makor Hayim meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**1.4 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.5 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. Accounting policies (continued)**

**1.6 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.7 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**2. Income from donations and legacies**

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	13,052	13,052
	13,052	13,052

**3. Analysis of expenditure by activities**

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Direct and support costs	2,476	1,343	3,819
	2,476	1,343	3,819

**4. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits.

During the year ended 31 March 2023, no Trustee expenses have been incurred£.

**MAKOR HAYIM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**5. Creditors: Amounts falling due within one year**

	2023 £
Trade creditors	1,755
Accruals and deferred income	9,432
	11,187
	11,187

**6. Statement of funds**

**Statement of funds - current year**

	Income £	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>			
General Funds - all funds	13,052	(3,819)	9,233
	13,052	(3,819)	9,233

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

**Analysis of net assets between funds - current year**

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	20,420	20,420
Creditors due within one year	(11,187)	(11,187)
<b>Total</b>	9,233	9,233

**MAKOR HAYIM**

England & Wales - Charity number 1188960

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# Accounts

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## Trustees' Annual Report for the period

**From** 1 April 2021 **Period start date**  
**To** 31 March 2022 **Period end date**

**Charity name: MAKOR HAYIM**

**Charity registration number: 1188960**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of Judaism in the North West London area in particular but not exclusively by the provision and maintenance of facilities for public worship and the provision of classes in Hebrew and religion.  To advance such other charitable purposes as the elected officers may determine and as are recognised by the laws of England and Wales
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Provision of religious services, education classes, outreach to members, supporting other local charities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The charity does not make grants.
	Para 1.38	Not applicable

Policy on social investment including program related investment		
Contribution made by volunteers	Para 1.38	
Other		During the year, the effects of the pandemic continued to curtail our plans to obtain new banking facilities for our charity Makor Hayim, the successor to Shir Hayim and to transfer the Shir Hayim assets and liabilities to Makor Hayim. We have established the name of Makor Hayim in our community and beyond, whilst still transacting our financial affairs under the Shir Hayim legal entity. No accounts have been established in the name of Makor Hayim. See the Trustees Annual Report of Shir Hayim. In July 2022, we were able to establish accounts with a new bank which supports charitable enterprises. We have also been able to establish accounts with other financial services firms, all of which are beginning to facilitate our administration work.

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	See the Trustees Annual Report of Shir Hayim 2022.

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	n/a
Performance of fundraising activities against objectives set	Para 1.41	n/a
Investment performance against objectives	Para 1.41	n/a
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	n/a
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	n/a
Amount of reserves held	Para 1.22	n/a
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	n/a
Investment policy and objectives including any social investment policy adopted	Para 1.46	n/a
A description of the principal risks facing the charity	Para 1.46	n/a
Other		n/a

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charity registered with the Charity Commission
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Individual trustees are appointed at each annual general meeting of members, in accordance with the constitution.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is a member of the Movement for Reform Judaism
Relationship with any related parties	Para 1.51	Not applicable
Other		

### Reference and Administrative details

Charity name	Makor Hayim
Other name the charity uses	Shir Hayim- Hampstead Reform Jewish Community
Registered charity number	1091151

Charity's principal address	56 Milverton Road London NW6 7AP

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Martin Dives	Chair		
2	Debbie Danon	Vice-Chair		
3	Lois George			
4	Stephanie Brada	Secretary		
5	Allison Zionts			
6	Adam Rossano			
7	Michael Simpson		Resigned December 2021	
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Corporate trustees - names of the directors at the date the report was approved

<b>Director name</b>		

Name of trustees holding title to property belonging to the charity

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	William Martin Dives	
<b>Position (eg Secretary, Chair, etc)</b>	Chair	
<b>Date</b>	20 November 2022	

**MAKOR HAYIM**

England & Wales - Charity number 1188960

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# Accounts

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## Trustees' Annual Report for the period

**From** 1 April 2020 **Period start date**  
**To** 31 March 2021 **Period end date**

**Charity name: MAKOR HAYIM**

**Charity registration number:1188960**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of Judaism in the North West London area in particular but not exclusively by the provision and maintenance of facilities for public worship and the provision of classes in Hebrew and religion.  To advance such other charitable purposes as the elected officers may determine and as are recognised by the laws of England and Wales
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Provision of religious services, education classes, outreach to members, supporting other local charities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The charity does not make grants.
Policy on social investment including program related	Para 1.38	Not applicable

investment		
Contribution made by volunteers	Para 1.38	
Other		During the year, the effects of the pandemic curtailed our plans to obtain new banking facilities for our charity Makor Hayim, the successor to Shir Hayim and to transfer the Shir Hayim assets and liabilities to Makor Hayim. We have established the name of Makor Hayim in our community and beyond, whilst still transacting our financial affairs under the Shir Hayim legal entity.No accounts have been established in the name of Makor Hayim. See the Trustees Annual Report of Shir Hayim

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	See the Trustees Annual Report of Shir Hayim

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	n/a
Performance of	Para 1.41	n/a

fundraising activities against objectives set		
Investment performance against objectives	Para 1.41	n/a
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	n/a
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	n/a
Amount of reserves held	Para 1.22	n/a
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	n/a
Investment policy and objectives including any social investment policy adopted	Para 1.46	n/a
A description of the principal risks facing the charity	Para 1.46	n/a
Other		n/a

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charity registered with the Charity Commission
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Individual trustees are appointed at each annual general meeting of members, in accordance with the constitution.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is a member of the Movement for Reform Judaism
Relationship with any related parties	Para 1.51	Not applicable
Other		

### Reference and Administrative details

Charity name	Shir Hayim
Other name the charity uses	Shir Hayim- Hampstead Reform Jewish Community
Registered charity number	1091151

Charity's principal address	56 Milverton Road London NW6 7AP

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Martin Dives	Chair		
2	Debbie Danon	Vice-Chair		
3	Lois George			
4	Daniel Mackintosh		1 Apr 2020-5 Apr 2021	
5	Charlotte Fischer		25 Oct- 5 Apr 2021	
6	Stephanie Brada	Secretary	From 25 Oct 2020	
7	Allison Zionts		From 25 Oct 2020	
8	Adam Rossano		From 25 Oct 2020	
9	Michael Simpson		From 25 Oct 2020	
10				
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15				
16				
17				
18				
19				
20				

**Corporate trustees - names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	


## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

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Full name(s)

William Martin Dives	
----------------------	--

Position (eg  
Secretary, Chair, etc)

Chair	
-------	--

Date

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