

TAMID

England & Wales · Charity number 1133194

Details

Status Registered

Legal form Trust

Registered 2009-12-08

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

Contact

Address 3 Circular Road
Prestwich
Manchester
M25 9NR

Phone 01617981660

Email info@tamid.co.uk

Website www.tamid.co.uk

Activities

Objects: ALLEVIATING POVERTYADVANCING RELIGIOUS EDUCATION

Activities: To Advance religious education by providing grants and assistance with basic living costs to people in need to allow them to undertake relevant academic study.

Classification

- **How:** Makes Grants To Individuals
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Israel
- Bury
- Manchester City
- Salford City
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£31,231	£37,026	-	-
2024-04-05	£20,879	£12,311	-	-
2023-04-05	£26,123	£30,221	-	-
2022-04-05	£37,384	£47,435	-	-
2021-04-05	£58,113	£56,015	-	-

Trustees

Name	Role	Appointed
Binyamin Tatz		2023-07-03
ILAN WEINSTEIN		
Yitsy David		2023-07-03

TAMID

England & Wales - Charity number 1133194

Accounts

Tamid
Unaudited Financial Statements
5 April 2025

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Tamid

Financial Statements

Year ended 5 April 2025

	Pages
Trustees' annual report	1 to 2
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 to 10

Tamid

Trustees' Annual Report

Year ended 5 April 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2025.

Reference and administrative details

Registered charity name	Tamid
Charity registration number	1133194
Principal office	235 St John Street London EC1V 4NG

The trustees

D Goldberg
I Weinstein
U Goldberg

Independent examiner	D Schwarz FCCA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
-----------------------------	--

Structure, governance and management

Tamid is a charitable trust constituted by a Deed of Trust dated 3 August 2009 and is a registered charity, number 1133194.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

Tamid

Trustees' Annual Report *(continued)*

Year ended 5 April 2025

Objectives and activities

The objectives of the charity are to advance education in the Jewish faith in England by providing grants and assistance with basic living costs to people in need to allow them to undertake relevant Academic study.

Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy

Grants are made to individuals and charitable institutions which accord with the objects of the charity.

Achievements and performance

During the year the charity made grants of £36,216 (2024: £11,590) in accordance with its objectives.

Financial review

As at 5 April 2025 the charity held reserves of £(283) (2024: £9,512).

Reserves Policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The charity's Unrestricted Fund is overdrawn due to a year-end accrual. This has not affected the charity's ability to operate.

Grants are only awarded at the discretion of the trustees, the trustees are confident that sufficient funds can be raised to continue the valuable work of the charity.

The trustees' annual report was approved on 3 February 2026 and signed on behalf of the board of trustees by:

I Weinstein

Trustee

Tamid

Independent Examiner's Report to the Trustees of Tamid

Year ended 5 April 2025

I report to the trustees on my examination of the financial statements of Tamid ('the charity') for the year ended 5 April 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement - matter of concern identified

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

D Schwarz FCCA

Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Tamid

Statement of Financial Activities

Year ended 5 April 2025

		2025	2024
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	4	27,231	20,879
Total income		<u>27,231</u>	<u>20,879</u>
Expenditure			
Expenditure on charitable activities	5,6	37,026	12,311
Total expenditure		<u>37,026</u>	<u>12,311</u>
Net (expenditure)/income and net movement in funds		<u>(9,795)</u>	<u>8,568</u>
Reconciliation of funds			
Total funds brought forward		9,512	944
Total funds carried forward		<u>(283)</u>	<u>9,512</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.

Tamid

Statement of Financial Position

5 April 2025

	Note	2025 £	£	2024 £
Current assets				
Cash at bank and in hand		4,407		10,832
Creditors: amounts falling due within one year	12	<u>4,690</u>		<u>1,320</u>
Net current liabilities			(283)	<u>9,512</u>
Total assets less current liabilities			(283)	<u>9,512</u>
Net liabilities			<u>(283)</u>	<u>9,512</u>
Funds of the charity				
Unrestricted funds			(283)	<u>9,512</u>
Total charity funds	13		<u>(283)</u>	<u>9,512</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 February 2026, and are signed on behalf of the board by:

I Weinstein
Trustee

The notes on pages 6 to 10 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 235 St John Street, London, EC1V 4NG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

3. Accounting policies *(continued)*

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are made up of grants to individuals and institutions.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	27,231	27,231	20,879	20,879

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable activities	36,216	36,216	11,590	11,590
Support costs	810	810	721	721
	37,026	37,026	12,311	12,311

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	36,216	60	36,276	11,650
Governance costs	—	750	750	661
	<u>36,216</u>	<u>810</u>	<u>37,026</u>	<u>12,311</u>

7. Analysis of support costs

	Charitable activities £	Total 2025 £	Total 2024 £
General office	60	60	60
Governance costs	750	750	660
	<u>810</u>	<u>810</u>	<u>720</u>

8. Analysis of grants

	2025 £	2024 £
Grants to institutions		
Atzmona/Otzem	1,000	—
Beis Yisroel	1,000	—
Machon Maayan	4,000	790
Meorot Yerushalayim	—	2,000
Midreshet Amit	2,000	—
Midreshet Eshel	1,000	—
Midreshet Harova	1,000	—
Reishit Yerushalayim	1,066	2,000
Shaalvim	1,000	—
Shearim	350	—
	<u>12,416</u>	<u>4,790</u>
Grants to individuals		
Grants for education	23,800	6,800
Total grants	<u>36,216</u>	<u>11,590</u>

The above grants went towards the following purposes; the relief of poverty, relief of those in need by reason of ill health or disability, the advancement of Jewish religion and the advancement of Jewish religious education.

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>690</u>	<u>660</u>

10. Staff costs

Nil Nil

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	690	1,320
Other creditors	<u>4,000</u>	<u>—</u>
	<u>4,690</u>	<u>1,320</u>

13. Analysis of charitable funds

Unrestricted funds

	At 6 April 2024 £	Income £	Expenditure £	At 5 April 2025 £
General funds	<u>9,512</u>	<u>27,231</u>	<u>(37,026)</u>	<u>(283)</u>
	At 6 April 2023 £	Income £	Expenditure £	At 5 April 2024 £
General funds	<u>944</u>	<u>20,879</u>	<u>(12,311)</u>	<u>9,512</u>

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	4,407	4,407
Creditors less than 1 year	(4,690)	(4,690)
Net liabilities	<u>(283)</u>	<u>(283)</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	10,832	10,832
Creditors less than 1 year	(1,320)	(1,320)
Net liabilities	<u>9,512</u>	<u>9,512</u>

15. Related parties

Mr Binyamin Tatz is a trustee of Tamid.

During the year, Mr Tatz extended an interest free loan of £4,000 to Tamid, the full balance was outstanding at the year end.

Mr Tatz also donated £1,600 to Tamid during the year.

TAMID

England & Wales - Charity number 1133194

Accounts

Tamid
Unaudited Financial Statements
5 April 2023

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Tamid

Financial Statements

Year ended 5 April 2023

	Pages
Trustees' annual report	1 to 2
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 to 10

Tamid

Trustees' Annual Report

Year ended 5 April 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2023.

Reference and administrative details

Registered charity name	Tamid
Charity registration number	1133194
Principal office	235 St John Street London EC1V 4NG

The trustees

D Goldberg
I Weinstein
U Goldberg

Independent examiner	D Schwarz FCCA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
-----------------------------	--

Structure, governance and management

Tamid is a charitable trust constituted by a Deed of Trust dated 3 August 2009 and is a registered charity, number 1133194.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

Tamid

Trustees' Annual Report *(continued)*

Year ended 5 April 2023

Objectives and activities

The objectives of the charity are to advance education in the Jewish faith in England by providing grants and assistance with basic living costs to people in need to allow them to undertake relevant Academic study.

Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy

Grants are made to individuals and charitable institutions which accord with the objects of the charity.

Achievements and performance

During the year the charity made grants of £29,475 in accordance with its objectives.

Financial review

As at 5 April 2021 the charity held reserves of £944 (2022:£5,042).

Reserves Policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the policy of the charity to maintain cash reserves to enable it to continue to fund the charity's activities in these uncertain financial times.

The trustees' annual report was approved on 24 January 2024 and signed on behalf of the board of trustees by:

I Weinstein
Trustee

Tamid

Independent Examiner's Report to the Trustees of Tamid

Year ended 5 April 2023

I report to the trustees on my examination of the financial statements of Tamid ('the charity') for the year ended 5 April 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement - matter of concern identified

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

D Schwarz FCCA

Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Tamid

Statement of Financial Activities

Year ended 5 April 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	26,123	26,123	37,384
Total income		<u>26,123</u>	<u>26,123</u>	<u>37,384</u>
Expenditure				
Expenditure on charitable activities	5,6	30,221	30,221	47,435
Total expenditure		<u>30,221</u>	<u>30,221</u>	<u>47,435</u>
Net expenditure and net movement in funds		<u>(4,098)</u>	<u>(4,098)</u>	<u>(10,051)</u>
Reconciliation of funds				
Total funds brought forward		5,042	5,042	15,093
Total funds carried forward		<u>944</u>	<u>944</u>	<u>5,042</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.

Tamid

Statement of Financial Position

5 April 2023

	Note	2023 £	£	2022 £
Current assets				
Cash at bank and in hand		1,604		5,702
Creditors: amounts falling due within one year	12	<u>660</u>		<u>660</u>
Net current assets			944	<u>5,042</u>
Total assets less current liabilities			944	<u>5,042</u>
Net assets			944	<u>5,042</u>
Funds of the charity				
Unrestricted funds			944	<u>5,042</u>
Total charity funds	13		944	<u>5,042</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 January 2024, and are signed on behalf of the board by:

I Weinstein
Trustee

The notes on pages 6 to 10 form part of these financial statements.

Tamid

Notes to the Financial Statements

Year ended 5 April 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 235 St John Street, London, EC1V 4NG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2023

3. Accounting policies *(continued)*

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are made up of grants to individuals and institutions.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	26,123	26,123	37,384	37,384

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable activities	29,475	29,475	46,015	46,015
Support costs	746	746	1,420	1,420
	<u>30,221</u>	<u>30,221</u>	<u>47,435</u>	<u>47,435</u>

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2023

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activities	29,475	86	29,561	46,114
Governance costs	–	660	660	1,321
	<u>29,475</u>	<u>746</u>	<u>30,221</u>	<u>47,435</u>

7. Analysis of support costs

	Charitable activities £	Total 2023 £	Total 2022 £
General office	86	86	99
Governance costs	660	660	661
	<u>746</u>	<u>746</u>	<u>760</u>

8. Analysis of grants

	2023 £	2022 £
Grants to institutions		
Aish Hatorah	400	–
Ba'er Miriam	–	250
Lev Aharon	–	2,500
Maayanot	–	2,000
Machon Maayan	–	1,200
Meorot Yerushalayim	1,500	–
Netiv Aryeh	–	1,800
Neve Yerushalayim	–	1,200
Reishit Yerushalayim	10,000	8,700
Yeshivas Aish Hatorah Israel	–	2,200
Yeshivat Shalavim	–	300
	<u>11,900</u>	<u>20,150</u>
Grants to individuals		
Grants for education	17,575	25,865
Total grants	<u>29,475</u>	<u>46,015</u>

The above grants went towards the following purposes; the relief of poverty, relief of those in need by reason of ill health or disability, the advancement of Jewish religion and the advancement of Jewish religious education.

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2023

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>660</u>	<u>660</u>

10. Staff costs

Nil Nil

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>660</u>	<u>660</u>

13. Analysis of charitable funds

Unrestricted funds

	At 6 April 2022 £	Income £	Expenditure £	At 5 April 2023 £
General funds	<u>5,042</u>	<u>26,123</u>	<u>(30,221)</u>	<u>944</u>

	At 6 April 2021 £	Income £	Expenditure £	At 5 April 2022 £
General funds	<u>15,093</u>	<u>37,384</u>	<u>(47,435)</u>	<u>5,042</u>

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2023

14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2023 £
Current assets	1,604	1,604
Creditors less than 1 year	(660)	(660)
Net assets	<u>944</u>	<u>944</u>

	Unrestricted Funds	Total Funds
	£	2022 £
Current assets	5,702	5,702
Creditors less than 1 year	—	—
Net assets	<u>5,702</u>	<u>5,702</u>

TAMID

England & Wales - Charity number 1133194

Accounts

Tamid
Unaudited Financial Statements
5 April 2022

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Tamid

Financial Statements

Year ended 5 April 2022

	Pages
Trustees' annual report	1 to 2
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 to 10

Tamid

Trustees' Annual Report

Year ended 5 April 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2022.

Reference and administrative details

Registered charity name	Tamid
Charity registration number	1133194
Principal office	235 St John Street London EC1V 4NG

The trustees

D Goldberg
I Weinstein
U Goldberg

Independent examiner	D Schwarz FCCA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
-----------------------------	--

Structure, governance and management

Tamid is a charitable trust constituted by a Deed of Trust dated 3 August 2009 and is a registered charity, number 1133194.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

Tamid

Trustees' Annual Report *(continued)*

Year ended 5 April 2022

Objectives and activities

The objectives of the charity are to advance education in the Jewish faith in England by providing grants and assistance with basic living costs to people in need to allow them to undertake relevant Academic study.

Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy

Grants are made to individuals and charitable institutions which accord with the objects of the charity.

Achievements and performance

During the year the charity made grants of £46,014 in accordance with its objectives.

Financial review

As at 5 April 2021 the charity held reserves of £5,042 (2021: £15,093).

Reserves Policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the policy of the charity to maintain cash reserves to enable it to continue to fund the charity's activities in these uncertain financial times.

The trustees' annual report was approved on 27 January 2023 and signed on behalf of the board of trustees by:

I Weinstein
Trustee

Tamid

Independent Examiner's Report to the Trustees of Tamid

Year ended 5 April 2022

I report to the trustees on my examination of the financial statements of Tamid ('the charity') for the year ended 5 April 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement - matter of concern identified

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

D Schwarz FCCA

Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Tamid

Statement of Financial Activities

Year ended 5 April 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	37,384	37,384	58,113
Total income		<u>37,384</u>	<u>37,384</u>	<u>58,113</u>
Expenditure				
Expenditure on charitable activities	5,6	47,435	47,435	56,015
Total expenditure		<u>47,435</u>	<u>47,435</u>	<u>56,015</u>
Net (expenditure)/income and net movement in funds		<u>(10,051)</u>	<u>(10,051)</u>	<u>2,098</u>
Reconciliation of funds				
Total funds brought forward		15,093	15,093	12,995
Total funds carried forward		<u>5,042</u>	<u>5,042</u>	<u>15,093</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.

Tamid

Statement of Financial Position

5 April 2022

	Note	2022 £	£	2021 £
Current assets				
Cash at bank and in hand		5,702		15,753
Creditors: amounts falling due within one year	12	<u>660</u>		<u>660</u>
Net current assets			<u>5,042</u>	<u>15,093</u>
Total assets less current liabilities			<u>5,042</u>	<u>15,093</u>
Net assets			<u>5,042</u>	<u>15,093</u>
 Funds of the charity				
Unrestricted funds			<u>5,042</u>	<u>15,093</u>
Total charity funds	13		<u>5,042</u>	<u>15,093</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 January 2023, and are signed on behalf of the board by:

I Weinstein
Trustee

The notes on pages 6 to 10 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 235 St John Street, London, EC1V 4NG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

3. Accounting policies *(continued)*

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are made up of grants to individuals and institutions.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	37,384	37,384	58,113	58,113

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable activities	46,015	46,015	55,355	55,355
Support costs	1,420	1,420	660	660
	<u>47,435</u>	<u>47,435</u>	<u>56,015</u>	<u>56,015</u>

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	46,015	99	46,114	55,355
Governance costs	–	1,321	1,321	660
	<u>46,015</u>	<u>1,420</u>	<u>47,435</u>	<u>56,015</u>

7. Analysis of support costs

	Charitable activities £	Total 2022 £	Total 2021 £
General office	99	99	–
Governance costs	661	661	660
	<u>760</u>	<u>760</u>	<u>660</u>

8. Analysis of grants

	2022 £	2021 £
Grants to institutions		
Ba'er Miriam	250	1,750
Gesher	–	1,400
Lev Aharon	2,500	1,875
Maayanot	2,000	–
Machon Maayan	1,200	2,800
Meorot Yerushalayim	–	2,800
Michlelet Mevaseret Yerushalayim	–	600
Netiv Aryeh	1,800	4,200
Neve Yerushalayim	1,200	–
Reishit Yerushalayim	8,700	–
Torat Shraga	–	600
Yeshivas Aish Hatorah Israel	2,200	1,200
Yeshivat Ohavei Yerushalayim	–	3,025
Yeshivat Shalavim	300	–
grants under £1,000	–	700
	<u>20,150</u>	<u>20,950</u>
Grants to individuals		
Grants for education	25,865	34,405
Total grants	<u>46,015</u>	<u>55,355</u>

The above grants went towards the following purposes; the relief of poverty, relief of those in need by reason of ill health or disability, the advancement of Jewish religion and the advancement of Jewish religious education.

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>—</u>	<u>660</u>

10. Staff costs

Nil Nil

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>660</u>	<u>660</u>

13. Analysis of charitable funds

Unrestricted funds

	At 6 April 2021 £	Income £	Expenditure £	At 5 April 2022 £
General funds	<u>15,093</u>	<u>37,384</u>	<u>(47,435)</u>	<u>5,042</u>

	At 6 April 2020 £	Income £	Expenditure £	At 5 April 2021 £
General funds	<u>12,995</u>	<u>58,113</u>	<u>(56,015)</u>	<u>15,093</u>

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2022 £
Current assets	5,702	5,702
Creditors less than 1 year	—	—
Net assets	<u>5,702</u>	<u>5,702</u>

	Unrestricted Funds	Total Funds
	£	2021 £
Current assets	15,753	15,753
Creditors less than 1 year	(660)	(660)
Net assets	<u>15,093</u>	<u>15,093</u>

TAMID

England & Wales - Charity number 1133194

Accounts

Tamid
Unaudited Financial Statements
5 April 2021

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Tamid

Financial Statements

Year ended 5 April 2021

	Pages
Trustees' annual report	1 to 2
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 to 10

Tamid

Trustees' Annual Report

Year ended 5 April 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2021.

Reference and administrative details

Registered charity name	Tamid
Charity registration number	1133194
Principal office	235 St John Street London EC1V 4NG

The trustees

D Goldberg
I Weinstein
U Goldberg

Independent examiner	D Schwarz FCCA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
-----------------------------	--

Structure, governance and management

Tamid is a charitable trust constituted by a Deed of Trust dated 3 August 2009 and is a registered charity, number 1133194.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

Tamid

Trustees' Annual Report *(continued)*

Year ended 5 April 2021

Objectives and activities

The objectives of the charity are to advance education in the Jewish faith in England by providing grants and assistance with basic living costs to people in need to allow them to undertake relevant Academic study.

Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy

Grants are made to individuals and charitable institutions which accord with the objects of the charity.

Achievements and performance

During the year the charity made grants of £55,355 in accordance with its objectives.

Financial review

As at 5 April 2021 the charity held reserves of £15,093 (2020:£12,995).

Reserves Policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the policy of the charity to maintain cash reserves to enable it to continue to fund the charity's activities in these uncertain financial times.

The trustees' annual report was approved on 19 January 2022 and signed on behalf of the board of trustees by:

I Weinstein
Trustee

Tamid

Independent Examiner's Report to the Trustees of Tamid

Year ended 5 April 2021

I report to the trustees on my examination of the financial statements of Tamid ('the charity') for the year ended 5 April 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement - matter of concern identified

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

D Schwarz FCCA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Tamid

Statement of Financial Activities

Year ended 5 April 2021

		2021		2020
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	4	58,113	58,113	47,117
Investment income	5	—	—	6
Total income		<u>58,113</u>	<u>58,113</u>	<u>47,123</u>
Expenditure				
Expenditure on charitable activities	6,7	56,015	56,015	57,059
Total expenditure		<u>56,015</u>	<u>56,015</u>	<u>57,059</u>
Net income/(expenditure) and net movement in funds		<u>2,098</u>	<u>2,098</u>	<u>(9,936)</u>
Reconciliation of funds				
Total funds brought forward		12,995	12,995	22,931
Total funds carried forward		<u>15,093</u>	<u>15,093</u>	<u>12,995</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.

Tamid

Statement of Financial Position

5 April 2021

	Note	2021 £	£	2020 £
Current assets				
Cash at bank and in hand		15,753		13,655
Creditors: amounts falling due within one year	13	<u>660</u>		<u>660</u>
Net current assets			15,093	12,995
Total assets less current liabilities			15,093	12,995
Net assets			15,093	12,995
Funds of the charity				
Unrestricted funds			15,093	12,995
Total charity funds	14		15,093	12,995

These financial statements were approved by the board of trustees and authorised for issue on 19 January 2022, and are signed on behalf of the board by:

I Weinstein
Trustee

The notes on pages 6 to 10 form part of these financial statements.

Tamid

Notes to the Financial Statements

Year ended 5 April 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 235 St John Street, London, EC1V 4NG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

3. Accounting policies *(continued)*

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are made up of grants to individuals and institutions.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	58,113	58,113	47,117	47,117

5. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	—	—	6	6

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Charitable activities	55,355	55,355	57,059	57,059
Support costs	660	660	—	—
	56,015	56,015	57,059	57,059

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2021 £	Total fund 2020 £
Charitable activities	55,355	–	55,355	57,059
Governance costs	–	660	660	–
	<u>55,355</u>	<u>660</u>	<u>56,015</u>	<u>57,059</u>

8. Analysis of support costs

	Charitable activities £	Total 2021 £	Total 2020 £
Governance costs	660	660	–

9. Analysis of grants

	2021 £	2020 £
Grants to institutions		
Ba'er Miriam	1,750	–
Gesher	1,400	–
grants under £1,000	700	200
Lev Aharon	1,875	200
Machon Maayan	2,800	–
Meorot Yerushalayim	2,800	–
Michlelet Mevaseret Yerushalayim	600	1,400
Netiv Aryeh	4,200	–
Torat Shraga	600	3,800
Yeshiva Vekolel Mikdash Melech	–	1,400
Yeshivas Aish Hatorah Israel	1,200	3,400
Yeshivat Ohavei Yerushalayim	3,025	–
	<u>20,950</u>	<u>10,400</u>
Grants to individuals		
Grants for education	34,405	46,659
Total grants	<u>55,355</u>	<u>57,059</u>

The above grants went towards the following purposes; the relief of poverty, relief of those in need by reason of ill health or disability, the advancement of Jewish religion and the advancement of Jewish religious education.

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>660</u>	<u>660</u>

11. Staff costs

Nil	Nil
-----	-----

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>660</u>	<u>660</u>

14. Analysis of charitable funds

Unrestricted funds

	At 6 April 2020 £	Income £	Expenditure £	At 5 April 2021 £
General funds	<u>12,995</u>	<u>58,113</u>	<u>(56,015)</u>	<u>15,093</u>

	At 6 April 2019 £	Income £	Expenditure £	At 5 April 2020 £
General funds	<u>22,931</u>	<u>47,123</u>	<u>(57,059)</u>	<u>12,995</u>

Tamid

Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	15,753	15,753
Creditors less than 1 year	(660)	(660)
Net assets	<u>15,093</u>	<u>15,093</u>

	Unrestricted Funds £	Total Funds 2020 £
Current assets	27,310	27,310
Creditors less than 1 year	(1,320)	(1,320)
Net assets	<u>25,990</u>	<u>25,990</u>

16. Related parties

During the year the charity received aggregate donations totalling £548 from 3 trustees and related parties.