

**D&H CHARITABLE TRUST
FINANCIAL STATEMENTS
30 APRIL 2024**

Charity Commission Registration Number: 1005974

**D&H CHARITABLE TRUST
CHARITY REGISTRATION NUMBER 1005974
ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

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D&H CHARITABLE TRUST
CHARITY REGISTRATION NUMBER 1005974
REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

TRUSTEES: Mr David Anthony Halpern KC
Dr Helen Halpern

PRINCIPAL ADDRESS: 13 Devon Rise
London
N2 0AA

D&H CHARITABLE TRUST
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Structure, governance, and management

Governance of the charity is defined by a Trust Deed adopted on 6th November 1991 which provides that the Charity shall be administered by the Trustees.

Objects and activities

The charity's objects are to further a wide range of charitable objectives within England or Wales or worldwide, but providing always that these are charitable within the law of England and Wales.

They are:

- (i) the advancement of the religious and other charitable work of the Jewish faith either in England and Wales or worldwide or both;
- (ii) the advancement of education either in England and Wales or worldwide or both;
- (iii) the relief of in cases of need hardship or distress of persons either in England and Wales or worldwide or both;
- (iv) such other purposes either in England and Wales or worldwide or both as shall be charitable under the law for the time being of England and Wales

The trustees have had regard to the Charity Commission's guidance on public benefit.

Results

These financial statements cover the year ending 30th April 2024. Given the level of income of the charity, the Trustees have resolved not to have the charity's accounts audited.

The income of the Charity for the period was £100,000 and expenditure in furtherance of the charitable purposes as set out above, was £23,055. The Trustees do not foresee any major increase in activities in the coming year. (Income tax reclaimable on the gift of £100,000 was received after the end of the financial year.)

In the opinion of the Trustees, the assets of the Charity are sufficient to meet its liabilities on a fund by fund basis.

Risk Management

The Trustees have examined all major risks to which the Charity is exposed and confirm that systems have been established to mitigate significant risks. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

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Grant Making Policy

The Charity distributes funds in fulfilment of its aims. The charity does not run its own charitable activities, but rather it selects existing projects to which to donate funds.

The Trustees do not consider unsolicited requests for donations

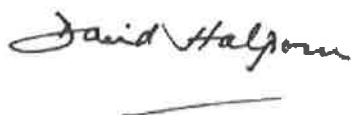
Reserves Policy

The Trustees have no financial commitments that require the retention of a reserve. Any assets retained will be solely for the purpose of generating income to cover any distribution policy that the trustees may formulate in the future.

Serious Incidents

There were no incidents during the year meeting the criteria for "Reporting Serious Incidents" as defined by the Charity Commissioners, nor are there any other matters which the Trustees believe should be brought to the attention of the Commissioners.

Signed for and on behalf of the Trustees on 29 October 2024



David Halpern KC

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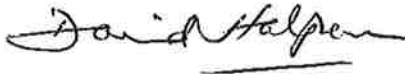
	Notes	2024 £	2023 £
INCOME AND EXPENDITURE			
Incoming resources			
Donation		100,000.00	0
Total incoming resources		100,000.00	0
Resources expended			
Charitable expenditure	2	23,055.00	19,503.00
Governance costs		0	0
Total resources expended		23,055.00	19,503.00
Net (outgoing)/ incoming resources for the period		76,945.00	(19,503.00)
Funds brought forward at 1 May 2023		76,364.12	95,867.12
Funds carried forward at 30 April 2024		153,309.12	76,364.12

D&H CHARITABLE TRUST
BALANCE SHEET
AS AT 30 APRIL 2024

Notes	2024 £	2023 £
CURRENT ASSETS		
Cash at bank and in hand	153,309.12	76,364.12
CREDITORS: amounts		
falling due within one year	-	-
NET CURRENT ASSETS	<u>153,309.12</u>	<u>76,364.12</u>
NET ASSETS	<u>153,309.12</u>	<u>76,364.12</u>
REPRESENTED BY:		
Unrestricted funds	<u>153,309.12</u>	<u>76,364.12</u>

As at 30 April 2024 there were no actual or contingent liabilities or accrued income or expense.

Approved by the Trustees on 29 October 2024 and signed on their behalf:



David Anthony Halpern

D&H CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

1. ACCOUNTING POLICIES

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (2019) - (SORP FRS 102) and the Charities Act 2011. The financial statements incorporate a Statement of Financial Activities in which to reflect better the use of resources.

The trustees have considered the position for at least 12 months hence and consider that the charity will have no liabilities. The accounts have been prepared on a going concern basis.

b) Fund Accounting

Unrestricted funds are general funds available for use at the discretion of the Trustees in furtherance of the objects of the Charity. There are no restricted funds.

c) Incoming resources

All income is accounted for on a cash received basis

d) Resources expended

There were no administrative expenses. Any expenses will be accounted for on an accruals basis. Expenditure incurred in connection with the specific objects of the charity is included under the heading direct charitable expenditure and is accounted for on a cash basis.

2. CHARITABLE EXPENDITURE

The Charity made charitable grants in the period to UK charities for the following causes:

	2024	2023
	£	£
Education	1,530	600
Social Welfare	3,125	7,653
Medical	12,400	3,900
Community Development	6,000	7,350
	<hr/>	<hr/>
Total charitable expenditure	23,055	19,503

**INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS
TO THE TRUSTEES OF THE D&H CHARITABLE TRUST
FOR THE YEAR ENDED 30 APRIL 2024**

I report on the accounts of the Trust for the year ended 30 April 2024, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145(1) of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was independent and was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Gerard Cohen

Relevant professional qualification or body: FCA

Address: 39 Norrice Lea, London N2 ORD

Date: 4 November 2024