

Charity number: 284594

**THE DAVID COHEN CHARITABLE TRUST 1982**  
**(WORKING NAME THE ISAAC COHEN CHARITABLE TRUST 1982)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2025**

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**THE DAVID COHEN CHARITABLE TRUST 1982**

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**THE DAVID COHEN CHARITABLE TRUST 1982**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 5 APRIL 2025**

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<b>Trustees</b>	D H J Cohen S C Cohen J A R Sacks
<b>Charity registered number</b>	284594
<b>Principal office</b>	37 Ferncroft Avenue London NW3 7PG
<b>Accountants</b>	Adler Shine LLP Chartered Accountants Aston House Cornwall Avenue London N3 1LF

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## THE DAVID COHEN CHARITABLE TRUST 1982

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### TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2025

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The Trustees present their annual report together with the financial statements of charity for the year ended 5 April 2025.

The charity also trades under the name The Isaac Cohen Charitable Trust 1982.

#### **Objectives and activities**

##### **a. Objectives**

The objects of the charity are to pay or apply the income of the Trust to such charitable institution and charitable purposes as the Trustees shall determine in their absolute discretion.

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)'.

##### **b. Strategies for achieving objectives**

The charity seeks to fulfil its objectives by satisfying appeals received and by sourcing particular projects or other charities worthy of support that meet its objectives.

##### **c. Activities undertaken to achieve objectives**

In support of its charitable objectives the charity has made donations to a number of charitable organisations such as:

- Chochmat Nashim, which works to create a healthier Jewish community and Israeli society by challenging and changing the damaging extremist trends that plague the Orthodox world.
- Chai Cancer Care which kindly provides extended support to members of the Jewish community affected by cancer as well as to their family members and friends, and
- Hasmonean High School, whose aim is to nurture students to become happy, confident and respectful adults committed to living a life of Torah im Derech Eretz.
- The Independent Jewish Day School, a modern Orthodox school whose values and ethos embody a love of Torah, Mitzvot and Medinat Yisrael, with the IJDS being the only school in the UK to teach its entire Kodesh curriculum in Ivrit.
- Yeshivat Chovevei Torah, a rabbinical school, beit midrash, and Torah centre which serves as the spiritual home for an open and inclusive Orthodoxy, as well as a thriving hub for its 150 rabbis serving around the world, its 60 Rikmah Israeli rabbis and rabbaniyot in Israel, and their communities.
- Leket UK which has been a proud partner of Leket Israel since 2008, working towards their shared mission to rescue and distribute millions of hot meals and fresh produce to vulnerable communities throughout Israel.

##### **d. Main activities undertaken to further the charity's purposes for the public benefit**

The Trustees have exercised their powers and duties with due regard to the Charity Commission's public benefit guidance and confirm the charity's purpose, and its activities pursued in the period according to those purposes have been for the public benefit.

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## THE DAVID COHEN CHARITABLE TRUST 1982

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

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#### **Achievements and performance**

##### **a. Main achievements**

The charity has made donations totalling £92,378 (2024 - £61,908) to charitable organisations and individuals which the Trustees believe to advance the charity's objectives.

#### **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. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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

The Charity Commission defines reserves as 'income which becomes available to the charity and is to be expended at the Trustees' discretion in furtherance of the charity's objects, but is not yet spent, committed or designated'.

At the balance sheet date, there is a balance of £49,924 (2024 - £32,562) in reserves. It is the Trustees' policy to utilise resources for the charity's objectives and not to retain unnecessary funds.

#### **Structure, governance and management**

##### **a. Constitution**

The David Cohen Charitable Trust 1982 is a registered charity, number 284594, and is constituted under a Trust deed.

##### **b. Status**

The name of the charity is The David Cohen Charitable Trust 1982. It is an unincorporated charity and its constitution was adopted on 29 March 1982. The Charity's registration number is 284594.

##### **c. Organisational structure and decision-making policies**

The charity is administered by the Board of Trustees which is its governing body. The Trustees meet regularly to discuss and implement policy.

Any decision may be taken either: at a meeting of the charity Trustees; or by resolution in writing or electronic form agreed by a majority of all of the charity Trustees, which may comprise either a single document or several documents containing the text of the resolution in like form to which a majority of all of the charity Trustees has signified their agreement.

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THE DAVID COHEN CHARITABLE TRUST 1982

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TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 5 APRIL 2025

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**Structure, governance and management (continued)**

**d. Related party relationships**

All of our Trustees give their time freely and no trustee remuneration was paid in the year. Trustees are required to disclose all relevant interests to the full board of Trustees.

**e. Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Statement of Trustees' responsibilities**

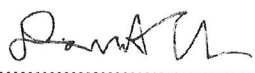
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial 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 and signed on their behalf by:

  
.....  
**D H J Cohen**  
Trustee  
Date: 20/1/25

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**THE DAVID COHEN CHARITABLE TRUST 1982**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 5 APRIL 2025**

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**Independent examiner's report to the Trustees of The David Cohen Charitable Trust 1982 ('the charity')**

I report to the charity Trustees on my examination of the accounts of 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 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.

Signed: *Adler Shine LLP* Dated: *21/01/2026*

Sarah Galt FCA CTA

**Adler Shine LLP**  
Chartered Accountants  
Aston House  
Cornwall Avenue  
London  
N3 1LF

**THE DAVID COHEN CHARITABLE TRUST 1982**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>				
Donations and legacies	3	112,500	112,500	15,189
<b>Total income</b>		<u>112,500</u>	<u>112,500</u>	<u>15,189</u>
<b>Expenditure on:</b>				
Charitable activities	4	95,138	95,138	62,823
<b>Total expenditure</b>		<u>95,138</u>	<u>95,138</u>	<u>62,823</u>
<b>Net movement in funds</b>		<u>17,362</u>	<u>17,362</u>	<u>(47,634)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		32,562	32,562	80,196
Net movement in funds		17,362	17,362	(47,634)
<b>Total funds carried forward</b>		<u>49,924</u>	<u>49,924</u>	<u>32,562</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 14 form part of these financial statements.

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THE DAVID COHEN CHARITABLE TRUST 1982

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BALANCE SHEET  
AS AT 5 APRIL 2025

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	Note	2025 £	2024 £
<b>Fixed assets</b>			
Investments	8	19,690	19,690
<b>Current assets</b>			
Cash at bank and in hand		42,814	24,672
		<u>42,814</u>	<u>24,672</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	9	(12,580)	(11,800)
		<u>30,234</u>	<u>12,872</u>
<b>Net current assets</b>			
		<u>49,924</u>	<u>32,562</u>
<b>Total assets less current liabilities</b>			
		<u>49,924</u>	<u>32,562</u>
<b>Total net assets</b>		<u><u>49,924</u></u>	<u><u>32,562</u></u>
<b>Charity funds</b>			
Restricted funds	10	-	-
Unrestricted funds	10	49,924	32,562
		<u>49,924</u>	<u>32,562</u>
<b>Total funds</b>		<u><u>49,924</u></u>	<u><u>32,562</u></u>

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



.....  
**D H J Cohen**  
Trustee

Date: 20/1/26

The notes on pages 8 to 14 form part of these financial statements.

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## THE DAVID COHEN CHARITABLE TRUST 1982

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

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#### 1. General information

The David Cohen Charitable Trust 1982 is unincorporated charity registered with the Charities Commission.

The financial statements are presented in Sterling (£), rounded to the nearest £1.

#### 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.

The David Cohen Charitable Trust 1982 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 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. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### 2.3 Contributions received

Contributions received comprise donations and are recognised when received; if tax has been deducted at source, income would be grossed up where a claim for the tax repayment has been made. The tax recoverable would be shown as a debtor at the year end.

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

##### 2.4 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. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

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**THE DAVID COHEN CHARITABLE TRUST 1982**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025**

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**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

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

**2.5 Fixed assets investments**

Fixed asset investments comprise a scroll stated at cost; the trustees consider that it would be inappropriate to depreciate this since the scroll is likely to appreciate in value.

**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**

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.

**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 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.

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

**THE DAVID COHEN CHARITABLE TRUST 1982**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025**

**3. Income from donations and legacies**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Donations	112,500	<b>112,500</b>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	15,189	15,189

**4. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2025 £</b>	<b>Total 2025 £</b>
Disbursing funds for various charitable purposes	95,138	<b>95,138</b>
	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Disbursing funds for various charitable purposes	62,823	62,823

**THE DAVID COHEN CHARITABLE TRUST 1982**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025**

**5. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2025 £</b>	<b>Support costs 2025 £</b>	<b>Total funds 2025 £</b>
Disbursing funds for various charitable purposes	92,378	2,760	<b>95,138</b>

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Disbursing funds for various charitable purposes	61,908	915	62,823

**Analysis of support costs**

	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Accountancy	2,760	900
Bank charges	-	15
	<b>2,760</b>	<b>915</b>

**6. Independent examiner's remuneration**

	<b>2025 £</b>	<b>2024 £</b>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	1,250	-
Fees payable to the charity's independent examiner in respect of: All other services not included above	900	750

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THE DAVID COHEN CHARITABLE TRUST 1982

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025

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**7. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 5 April 2025, no Trustee expenses have been incurred (2024 - £NIL).

**8. Fixed asset investments**

	Unlisted investments £
<b>Cost or valuation</b>	
At 6 April 2024	19,690
At 5 April 2025	<u>19,690</u>
<b>Net book value</b>	
At 5 April 2025	19,690
At 5 April 2024	<u>19,690</u>

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

	2025 £	2024 £
Trade creditors	-	900
Other creditors	10,000	10,000
Accruals and deferred income	2,580	900
	<u>12,580</u>	<u>11,800</u>

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**THE DAVID COHEN CHARITABLE TRUST 1982**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025**

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**10. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 6 April 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 5 April 2025 £</b>
<b>Unrestricted funds</b>				
General Funds - all funds	<b>32,562</b>	<b>112,500</b>	<b>(95,138)</b>	<b>49,924</b>

**Statement of funds - prior year**

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 5 April 2024 £</i>
<b>Unrestricted funds</b>				
General Funds - all funds	<i>80,196</i>	<i>15,189</i>	<i>(62,823)</i>	<i>32,562</i>

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

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

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Fixed asset investments	19,690	<b>19,690</b>
Current assets	42,814	<b>42,814</b>
Creditors due within one year	(12,580)	<b>(12,580)</b>
<b>Total</b>	<b>49,924</b>	<b>49,924</b>

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THE DAVID COHEN CHARITABLE TRUST 1982

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025

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11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Fixed asset investments	19,690	19,690
Current assets	24,672	24,672
Creditors due within one year	(11,800)	(11,800)
<b>Total</b>	<u>32,562</u>	<u>32,562</u>

12. Related party transactions

During the year the charity received donations totalling £112,500 (2024 - £15,189) from relatives of the Trustees. No restrictions were placed on these donations.

As at the balance sheet date the charity owed £10,000 (2024 - £10,000) to relatives of the Trustees. No interest is charged on this loan.