



## **Trustees' Annual Report for the period**

**From 1 May 2019 To 30 April 2020**

**Charity name: D&H Charitable Trust**

**Charity registration number: 1005974**

### **Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Making grants to other charities registered in England & 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	Ditto
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes

### **Additional information**

	SORP reference	
Policy on grant making	Para 1.38	<p>The Charity usually makes grants totalling £12-15,000 a year. It makes its principal grants in September of each year to mark the Jewish New Year.</p> <p>Grants are made both to Jewish charities in England and Israel and to other charities in England with which the Trustees have a longstanding connection. From time to time, grants are made to relieve poverty caused by international disasters. Where grants are made for the benefit of a charity registered outside the UK, the gift is made to an English registered charity to be forwarded to that body.</p> <p>The Charity's list of grantees is full and it does not invite further applications.</p>

## 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 attached report and financial statements.

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Charity made grants totalling £13,817.74 during the year 2019/20.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The sole source of funding for the Charity is the income of the Trustees. In February 2020 David Halpern made a one-off donation of £100,000 in the expectation that he will retire within a few years and will not thereafter earn any income out of which to make future donations. This sum is intended to provide the basis for grants for the foreseeable future.
Amount of reserves held	Para 1.22	£126,317.12
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

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
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	The sole Trustees are David and Helen Halpern, who established the Trust for the purpose of making grants out of their own income.

## Reference and Administrative details

Charity name	
Other name the charity uses	D&H Charitable Trust
Registered charity number	1005974
Charity's principal address	13 Devon Rise, London N2 0AA

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David Halpern QC			
2	Dr Helen Halpern			

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
David Halpern QC		
Dr Helen Halpern		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

## Exemptions from disclosure


Reason for non-disclosure of key personnel details

N/A

## 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>	David Anthony Halpern QC	
<b>Position (eg Secretary, Chair, etc)</b>	Trustee	
<b>Date</b>	13 October 2020	

**D&H CHARITABLE TRUST  
FINANCIAL STATEMENTS  
30 APRIL 2020**

**Charity Commission Registration Number: 1005974**

**D&H CHARITABLE TRUST**  
**CHARITY REGISTRATION NUMBER 1005974**  
**ANNUAL REPORT & FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

---

<b>CONTENTS</b>	<b>PAGE</b>
Trustees' Report	1-3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6
Independent Examiner's Report	7

**D&H CHARITABLE TRUST**  
**CHARITY REGISTRATION NUMBER 1005974**  
**REPORT & FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

---

**TRUSTEES:** Mr David Anthony Halpern QC  
Dr Helen Halpern

**PRINCIPAL ADDRESS:** 13 Devon Rise  
London  
N2 0AA

**D&H CHARITABLE TRUST**  
**CHARITY REGISTRATION NUMBER 1005974**  
**REPORT & FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

---

**Structure, governance, and management**

Governance of the charity is defined by a Trust Deed adopted on 6<sup>th</sup> 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 30<sup>th</sup> April 2020. 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 £125,000 and expenditure in furtherance of the charitable purposes as set out above, was £13,817.74. The Trustees do not foresee any major increase in activities in the coming 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.



**D&H CHARITABLE TRUST**  
**CHARITY REGISTRATION NUMBER 1005974**  
**REPORT & FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

---

**Grant Making Policy**

The Charity distributes funds in fulfillment 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

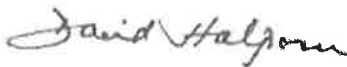
**Reserves Policy**

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 2 November 2020



David Halpern QC



Dr Helen Halpern

**D&H CHARITABLE TRUST**  
**REPORT & FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

	Notes	2020 £	2019 £
<b>INCOME AND EXPENDITURE</b>			
<b>Incoming resources</b>			
Donation		100,000	0
Tax Refund		<u>25,000</u>	
<b>Total incoming resources</b>		<u>125,000</u>	<u>0</u>
 <b>Resources expended</b>			
Charitable expenditure	2	13,817	16,409
Governance costs		0	
<b>Total resources expended</b>		<u>13,817</u>	<u>16,409</u>
Net (outgoing)/ incoming resources for the period		111,183	(16,409)
Funds brought forward at 1 May 2019		<u>15,134</u>	<u>31,544</u>
Funds carried forward at 30 April 2020		<b>126,317</b>	<b>15,134</b>

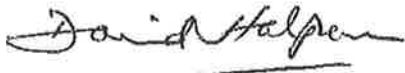
**D&H CHARITABLE TRUST**  
**BALANCE SHEET**  
**AS AT 30 APRIL 2020**

---

	Notes	2020 £	2019 £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<u>126,317</u>	<u>15,134</u>
<b>CREDITORS: amounts</b>			
falling due within one year		<u>126,317</u>	<u>15,134</u>
<b>NET CURRENT</b>		<u>126,317</u>	<u>15,134</u>
<b>ASSETS NET</b>		<u>126,317</u>	<u>15,134</u>
<b>ASSETS</b>			
<b>REPRESENTED BY:</b>			
Unrestricted funds		<u>126,317</u>	<u>15,134</u>

As at 30 April 2020 there were no actual or contingent liabilities or accrued income or expense.

Approved by the Trustees on 2 November 2020  
and signed on their behalf:



David Anthony Halpern

**D&H CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

---

**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:

	2020 £	2019 £
Education	2,000	1,100
Social Welfare	2,357	6,169
Medical	5,460	3,790
Community Development	4,000	5,350
	<hr/>	<hr/>
<b>Total charitable expenditure</b>	<b>13,817</b>	<b>16,409</b>

---

**INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS  
TO THE TRUSTEES OF THE D&H CHARITABLE TRUST  
FOR THE YEAR ENDED 30 APRIL 2020**

---

I report on the accounts of the Trust for the year ended 30 April 2020, 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: 2 November 2020



**D&H CHARITABLE TRUST  
FINANCIAL STATEMENTS  
30 APRIL 2020**

**Charity Commission Registration Number: 1005974**

**D&H CHARITABLE TRUST**  
**CHARITY REGISTRATION NUMBER 1005974**  
**ANNUAL REPORT & FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

---

<b>CONTENTS</b>	<b>PAGE</b>
Trustees' Report	1-3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6
Independent Examiner's Report	7



**D&H CHARITABLE TRUST**  
**CHARITY REGISTRATION NUMBER 1005974**  
**REPORT & FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

---

**TRUSTEES:** Mr David Anthony Halpern QC  
Dr Helen Halpern

**PRINCIPAL ADDRESS:** 13 Devon Rise  
London  
N2 0AA

**D&H CHARITABLE TRUST**  
**CHARITY REGISTRATION NUMBER 1005974**  
**REPORT & FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

---

**Structure, governance, and management**

Governance of the charity is defined by a Trust Deed adopted on 6<sup>th</sup> 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 30<sup>th</sup> April 2020. 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 £125,000 and expenditure in furtherance of the charitable purposes as set out above, was £13,817.74. The Trustees do not foresee any major increase in activities in the coming 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.

**D&H CHARITABLE TRUST**  
**CHARITY REGISTRATION NUMBER 1005974**  
**REPORT & FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

---

**Grant Making Policy**

The Charity distributes funds in fulfillment 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

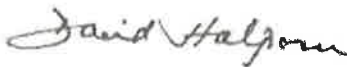
**Reserves Policy**

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 2 November 2020



David Halpern QC



Dr Helen Halpern

**D&H CHARITABLE TRUST**  
**REPORT & FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

	Notes	2020 £	2019 £
<b>INCOME AND EXPENDITURE</b>			
<b>Incoming resources</b>			
Donation		100,000	0
Tax Refund		<u>25,000</u>	
<b>Total incoming resources</b>		<u>125,000</u>	<u>0</u>
<b>Resources expended</b>			
Charitable expenditure	2	13,817	16,409
Governance costs		0	
<b>Total resources expended</b>		<u>13,817</u>	<u>16,409</u>
Net (outgoing)/ incoming resources for the period		111,183	(16,409)
Funds brought forward at 1 May 2019		15,134	31,544
<b>Funds carried forward at 30 April 2020</b>		<u>126,317</u>	<u>15,134</u>

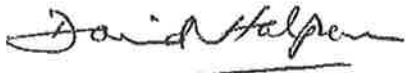
**D&H CHARITABLE TRUST**  
**BALANCE SHEET**  
**AS AT 30 APRIL 2020**

---

	Notes	2020 £	2019 £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<u>126,317</u>	<u>15,134</u>
<b>CREDITORS: amounts</b>			
falling due within one year		<u>                    </u>	<u>                    </u>
<b>NET CURRENT</b>		<u>126,317</u>	<u>15,134</u>
<b>ASSETS NET</b>		<u>126,317</u>	<u>15,134</u>
<b>ASSETS</b>			
<b>REPRESENTED BY:</b>			
Unrestricted funds		<u>126,317</u>	<u>15,134</u>

As at 30 April 2020 there were no actual or contingent liabilities or accrued income or expense.

Approved by the Trustees on 2 November 2020  
and signed on their behalf:



David Anthony Halpern

**D&H CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

---

**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:

	2020 £	2019 £
Education	2,000	1,100
Social Welfare	2,357	6,169
Medical	5,460	3,790
Community Development	4,000	5,350
	<hr/>	<hr/>
<b>Total charitable expenditure</b>	<b>13,817</b>	<b>16,409</b>

---

**INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS  
TO THE TRUSTEES OF THE D&H CHARITABLE TRUST  
FOR THE YEAR ENDED 30 APRIL 2020**

---

I report on the accounts of the Trust for the year ended 30 April 2020, 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: 2 November 2020

