

THE APELT AND LAZARUS CHARITABLE TRUST

England & Wales · Charity number 1036728

Details

Other names APELT AND LAZARUS CHARITABLE TRUST

Status Registered

Legal form Trust

Registered 1994-04-20

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

Contact

Address Flat 6
Embassy Court
45 Wellington Road
London
NW8 9SX

Phone 02075867295

Email office@danielwolfson.co.uk

Activities

Objects: GENERAL CHARITABLE PURPOSES.

Activities: General Charitable Activities

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- City Of Westminster

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£139,038	£65,450	-	-
2024-04-05	£130,677	£69,594	-	-
2023-04-05	£30,000	£16,638	-	-
2022-04-05	£90,000	£33,620	-	-
2021-04-05	£38,362	£34,216	-	-

Trustees

Name	Role	Appointed
ANDREW TREVOR LAZARUS		
BERTA LAZARUS		
DAVID GEORGE KLEEMAN		
JOHN STEPHEN LAZARUS		
LEON GERALD LAZARUS		

THE APELT AND LAZARUS CHARITABLE TRUST

England & Wales - Charity number 1036728

Accounts

THE APELT AND LAZARUS CHARITABLE TRUST
FINANCIAL STATEMENTS
YEAR ENDED 5TH APRIL 2025
CHARITY NUMBER: 1036728

THE APELT AND LAZARUS CHARITABLE TRUST
Charity number 1036728
FOR THE YEAR ENDED 5TH APRIL 2025

SETTLOR

Leon Gerald Lazarus

TRUSTEES

Leon Gerald Lazarus - Chair
Berta Lazarus
Andrew Trevor Lazarus
John Stephen Lazarus
David George Kleeman
Daniel Isaac Dover

BANKERS

Barclays Bank Plc
155 Brompton Road
London
SW3 1XD

INDEPENDENT EXAMINER

Arun Sharma FCCA
DNS House
382 Kenton Road
Harrow
HA3 8DP

THE APELT AND LAZARUS CHARITABLE TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2025

The Trustees present their report along with the financial statements for the charity for the year ended 5th April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Constitution and objects

The Apelt and Lazarus Charitable Trust is constituted under a trust deed dated 28th March 1994 and is a registered charity no 1036728.

The Trust Fund is held upon trust to pay, apply or allocate the capital and income of the Charity for the benefit of such charity or charities as the Trustees may from time to time in their absolute discretion select.

Organisation

The trustees who have served during the year and since the year end are set out on page 1.

Grant making policy

All applications received are considered by trustees on their own merit for suitability of funding.

Financial review and investment policy

During the year, the Trustees made donations of £65,300 (2024 - £69,450).

Risk management

The trustees have not identified any risks that attach to the continued administration of the Trust.

Reserves policy

As the policy of the trustees is to distribute the annual income, the remaining free reserves are treated as capital on which future income will be earned for distribution.

THE APELT AND LAZARUS CHARITABLE TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2025
(Continued)

Trustees' Responsibilities In Relation To The Financial Statements

Law applicable to the charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- To select suitable accounting policies and then apply them consistently;
- To make judgements and estimates that are reasonable and prudent;
- To state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- To 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 accounting records which disclosed 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. 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.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in June 2015.

The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2015).

Approved by order of the Board of Trustees on and signed on its behalf by:

..... Leon Gerald Lazarus FT Trustee (Chair)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE APELT AND LAZARUS CHARITABLE TRUST**

I report on the accounts for the year ended 5th April 2025 set out on pages five to ten.

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. The Charity's gross income has not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

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

Basis of the independent examiner's report

My examination was carried out in accordance with 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 the 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
 - of 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 2015) 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.

Arun Sharma FCCA
DNS House
382 Kenton Road
Harrow
HA3 8DP

Date:

THE APELT AND LAZARUS CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2025

	Notes	2025 £	2024 £
Incoming resources			
Donations and gifts	2	130,000	130,138
Activities for generating funds:			
Investment income/(- Loss)	3	9,768	1,029
Exchange Gains		(730)	(490)
Total income resources		<u>139,038</u>	<u>130,677</u>
Resources expended			
Charitable expenditure:			
Donations payable	4	65,300	69,450
Management and administration	5	<u>150</u>	<u>144</u>
Total resources expended		<u>65,450</u>	<u>69,594</u>
Net Resources Surplus		73,588	61,083
Balance at 6th April 2024		<u>193,873</u>	<u>132,790</u>
Balance at 5th April 2025		<u>267,461</u>	<u>193,873</u>

All funds are unrestricted

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

THE APELT AND LAZARUS CHARITABLE TRUST
BALANCE SHEET AS AT 5TH APRIL 2025

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand	6	222,492	157,792
Debtors	7	-	-
Investments	9	45,263	36,225
Current liability			
Accruals	8	(294)	(144)
Total net assets		<u>267,461</u>	<u>193,873</u>
		<u>267,461</u>	<u>193,873</u>
Unrestricted funds		<u>267,461</u>	<u>193,873</u>

The financial statements were approved by the Board of Trustees on
and were signed on its behalf by:

.....
Leon Gerald Lazarus - Trustee (Chair)

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

THE APELT AND LAZARUS CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2025

1. **Principal accounting policies**

(a) **Accounting convention**

The financial statements of the charitable trust, which is a public benefit entity under FRS 102, 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 2015)' and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' . The financial statements have been prepared under the historical cost convention.

(b) **Investment income**

Investment income includes income from investment assets such as dividends, interest receivable, and rent, but excludes realised and unrealised investment gains and losses. Investment income is defined in the Charities Statement of Recommended Practice (FRS 102 SORP) at paragraphs 4.37 to 4.38.

(c) **Resources expended**

Expenditure is included on an accruals basis.

2. **Donations and gifts**

	2025 £	2024 £
Gift Aid Donations	130,000	130,138
	<hr/>	<hr/>
	130,000	130,138
	<hr/> <hr/>	<hr/> <hr/>

3. **Unrealised gain on investments**

	2025 £	2024 £
Change in value of investments	9,768	1,029
	<hr/>	<hr/>
	9,768	1,029
	<hr/> <hr/>	<hr/> <hr/>

THE APELT AND LAZARUS CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2025

4 **Donations**

	Charity No	2025 £	2024 £
Beit Uri Israel	580088821	2,000	-
Food Bank Aid	1194314	-	1,000
Hadassah UK	1040848	5,000	-
Hand in Hand Ethiopia	1133055	-	1,000
Jewish Care	802559	4,000	4,000
Jewish Child's Day	209266	-	5,000
Jewish Child's Day	1195764	-	2,500
Jewish Volunteering Network	1130719	41,000	35,000
Molly Ollys	1145312	600	-
Nightingale Hammerson	207316	1,500	1,500
Norwood Ravenswood	1059050	-	2,000
Royal Trinity Hospice	1013945	-	500
Teenage Cancer Trust	1062559	-	1,250
The Daimler Foundation	SCO 49034	500	-
The Holocaust Educational Trust	1092892	3,000	2,000
The Liberal Jewish Synagogue	1159292	2,200	1,500
The Royal Marsden Cancer Campaign	1095197	-	1,200
We Believe in Israel	N/A	-	1,000
WIZO	1125012	-	2,000
World Jewish Relief	290767	5,500	8,000
Total Donations Made During the Year		<u>65,300</u>	<u>69,450</u>

THE APELT AND LAZARUS CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2025

5. Management and administration

	2025 £	2024 £
Professional fees – Independent Examination	294	144
	<u>294</u>	<u>144</u>

6. Cash at bank and in hand

	2025 £	2024 £
Current account	222,492	157,792
	<u>222,492</u>	<u>157,792</u>

7. Debtors

	2025 £	2024 £
Other debtors	-	-
	<u>-</u>	<u>-</u>

8. Accruals

	2025 £	2024 £
Independent examiner's fees	294	144
	<u>294</u>	<u>144</u>

THE APELT AND LAZARUS CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2025

9 Investments

	2025 £	2024 £
The Findlay Park American Fund	45,263	36,225
	<u>45,263</u>	<u>36,225</u>

THE APELT AND LAZARUS CHARITABLE TRUST

England & Wales - Charity number 1036728

Accounts

THE APELT AND LAZARUS CHARITABLE TRUST
FINANCIAL STATEMENTS
YEAR ENDED 5TH APRIL 2024
CHARITY NUMBER: 1036728

THE APELT AND LAZARUS CHARITABLE TRUST

Charity number 1036728

FOR THE YEAR ENDED 5TH APRIL 2024

SETTLOR

Leon Gerald Lazarus

TRUSTEES

Leon Gerald Lazarus - Chair

Berta Lazarus

Andrew Trevor Lazarus

John Stephen Lazarus

David George Kleeman

Daniel Isaac Dover

BANKERS

Barclays Bank Plc
155 Brompton Road
London
SW3 1XD

INDEPENDENT EXAMINER

Arun Sharma FCCA
DNS House
382 Kenton Road
Harrow
HA3 8DP

THE APELT AND LAZARUS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2024

The Trustees present their report along with the financial statements for the charity for the year ended 5th April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Constitution and objects

The Apelt and Lazarus Charitable Trust is constituted under a trust deed dated 28th March 1994 and is a registered charity no 1036728.

The Trust Fund is held upon trust to pay, apply or allocate the capital and income of the Charity for the benefit of such charity or charities as the Trustees may from time to time in their absolute discretion select.

Organisation

The trustees who have served during the year and since the year end are set out on page 1.

Grant making policy

All applications received are considered by trustees on their own merit for suitability of funding.

Financial review and investment policy

During the year, the Trustees made donations of £69,450 (2023 - £16,500).

Risk management

The trustees have not identified any risks that attach to the continued administration of the Trust.

Reserves policy

As the policy of the trustees is to distribute the annual income, the remaining free reserves are treated as capital on which future income will be earned for distribution.

THE APELT AND LAZARUS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2024

(Continued)

Trustees' responsibilities in relation to the financial statements

Law applicable to the charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

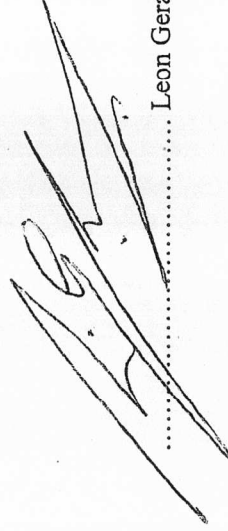
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 accounting records which disclosed 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. 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.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in June 2015.

The trustees have adopted the provisions of 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 2015).

Approved by order of the board of trustees on 7 July 2024 and signed on its behalf by:



..... Leon Gerald Lazarus - Trustee (Chair)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE APELT AND LAZARUS CHARITABLE TRUST

I report on the accounts for the year ended 5th April 2024 set out on pages five to ten.

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. The Charity's gross income has not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

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

Basis of the independent examiner's report

My examination was carried out in accordance with 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 the 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
 - of 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 2015) 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.

Arun Sharma FCCA
DNS House
382 Kenton Road
Harrow
HA3 8DP

Arun Sharma

Date: 1st August 2024

THE APELT AND LAZARUS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 5TH APRIL 2024

	Notes	2024 £	2023 £
Incoming resources			
Donations and gifts	2	130,138	30,000
Activities for generating funds:			
Investment income/(- Loss)	3	1,029	- 3,291
Exchange Gains		- 490	1,981
Total income resources		<u>130,677</u>	<u>28,690</u>
Resources expended			
Charitable expenditure:			
Donations payable	4	69,450	16,500
Management and administration	5	144	138
Total resources expended		<u>69,594</u>	<u>16,638</u>
Net resources expended		61,083	12,052
Balance at 6th April 2023		132,790	120,738
Balance at 5th April 2024		<u>193,873</u>	<u>132,790</u>

All funds are unrestricted

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

THE APELT AND LAZARUS CHARITABLE TRUST

BALANCE SHEET AS AT 5TH APRIL 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand	6	157,792	97,242
Debtors	7	-	-
Investments	9	36,225	35,686
Current liability			
Accruals	8	(144)	(138)
Total net assets		<u>193,873</u>	<u>132,790</u>
Unrestricted funds		<u>193,873</u>	<u>132,790</u>

The financial statements were approved by the Board of Trustees on
and were signed on its behalf by:

.....
Leon Gerald Lazarus - Trustee (Chair)

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

THE APELT AND LAZARUS CHARITABLE TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5TH APRIL 2024

1. **Principal accounting policies**

(a) **Accounting convention**

The financial statements of the charitable trust, which is a public benefit entity under FRS 102, 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 2015)' and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

(b) **Investment income**

Investment income is accounted for in the period in which the charity is entitled to receipt.

(c) **Resources expended**

Expenditure is included on an accruals basis.

2. **Donations and gifts**

	2024 £	2023 £
Gift Aid Donations	130,138	30,000
	<u>130,138</u>	<u>30,000</u>

3. **Investment income**

	2024 £	2023 £
Change in value of investments	£ 1,029	(3,291)
	<u>£ 1,029</u>	<u>- 3,291</u>

THE APELT AND LAZARUS CHARITABLE TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5TH APRIL 2023

4 Donations

	Charity No	2024 £	2023 £
Beit Uri Israel	580088821	-	2,000
Food Bank Aid	1194314	1,000	1,000
Hand in Hand Ethiopia	1133055	1,000	1,000
JAMI	1003345	-	5,000
Jewish Child's Day	209266	5,000	-
Jewish Child's Day	1195764	2,500	-
The Jewish Volunteering Network	1130719	35,000	-
Jewish Care	802559	4,000	-
Multiple Sclerosis Society	1139257	-	2,000
Nightingale Hammerson	207316	1,500	3,000
Norwood Ravenswood	1059050	2,000	-
Royal Trinity Hospice	1013945	500	-
SIMBA	SC038243	-	250
Teenage Cancer Trust	1062559	1,250	-
The Association of Jewish Refugees	1149882	-	250
The Holocaust Educational Trust	1092892	2,000	-
The Liberal Jewish Synagogue	1159292	1,500	500
The Royal Marsden Cancer Charity	1095197	1,200	1,000
The Macular Disease Society	1001198	-	500
We Believe in Israel	n/a	1,000	-
WIZO	1125012	2,000	-
World Jewish Relief	290767	8,000	-
Total Donations Made During the Year		69,450	16,500

THE APELT AND LAZARUS CHARITABLE TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5TH APRIL 2024

	2024 £	2023 £
5. Management and administration		
Professional fees – Independent Examination	144	138
	144	138
6. Cash at bank and in hand		
Current account	157,792	97,242
	157,792	97,242
7. Debtors		
Other debtors	-	-
	-	-
8. Accruals		
Independent examiner's fees	144	138
	144	138

THE APELT AND LAZARUS CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2024

9 Investments	2024 £	2023 £
The Findlay Park American Fund	36,225	35,686
	36,225	35,686

THE APELT AND LAZARUS CHARITABLE TRUST

England & Wales - Charity number 1036728

Accounts

THE APELT AND LAZARUS CHARITABLE TRUST
FINANCIAL STATEMENTS
YEAR ENDED 5TH APRIL 2023
CHARITY NUMBER: 1036728

THE APELT AND LAZARUS CHARITABLE TRUST

Charity number 1036728

FOR THE YEAR ENDED 5TH APRIL 2023

SETTLOR

Leon Gerald Lazarus

TRUSTEES

Leon Gerald Lazarus - Chair
Berta Lazarus
Andrew Trevor Lazarus
John Stephen Lazarus
David George Kleeman
Daniel Isaac Dover

BANKERS

Barclays Bank Plc
155 Brompton Road
London
SW3 1XD

INDEPENDENT EXAMINER

D. Wolfson F.C.A.
34a Watling Street
Radlett
Herts
WD7 7NN

THE APELT AND LAZARUS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2023

The Trustees present their report along with the financial statements for the charity for the year ended 5th April 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Constitution and objects

The Apelt and Lazarus Charitable Trust is constituted under a trust deed dated 28th March 1994 and is a registered charity no 1036728.

The Trust Fund is held upon trust to pay, apply or allocate the capital and income of the Charity for the benefit of such charity or charities as the Trustees may from time to time in their absolute discretion select.

Organisation

The trustees who have served during the year and since the year end are set out on page 1.

Grant making policy

All applications received are considered by trustees on their own merit for suitability of funding.

Financial review and investment policy

During the year, the Trustees made donations of £16,500 (2022 - £33,500).

Risk management

The trustees have not identified any risks that attach to the continued administration of the Trust.

Reserves policy

As the policy of the trustees is to distribute the annual income, the remaining free reserves are treated as capital on which future income will be earned for distribution.

THE APELT AND LAZARUS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2023

(Continued)

Trustees' responsibilities in relation to the financial statements

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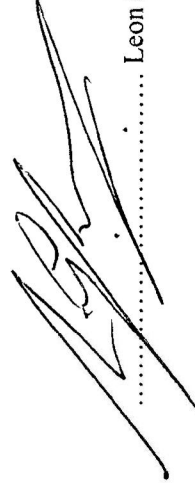
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
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The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in June 2015.

The trustees have adopted the provisions of 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 2015).

Approved by order of the board of trustees on 2 Oct-23 and signed on its behalf by:



..... Leon Gerald Lazarus - Trustee (Chair)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE APELT AND LAZARUS CHARITABLE TRUST

I report on the accounts for the year ended 5th April 2023 set out on pages five to ten.

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. The Charity's gross income has not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

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

Basis of the independent examiner's report

My examination was carried out in accordance with 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 the 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
 - of 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 2015) 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.

D. Wolfson F.C.A
34a Watling Street
Radlett
Hertfordshire
WD7 7NN



Date: 1st September 2023

THE APELT AND LAZARUS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 5TH APRIL 2023

	Notes	2023 £	2022 £
Incoming resources			
Donations and gifts	2	30,000	90,000
Activities for generating funds:			
Investment income/(- Loss)	3	- 3,291	2,038
Exchange Gains		<u>1,981</u>	<u>1,865</u>
Total income resources		<u><u>28,690</u></u>	<u><u>93,903</u></u>
Resources expended			
Charitable expenditure:			
Donations payable	4	16,500	33,500
Management and administration	5	<u>138</u>	<u>120</u>
Total resources expended		<u><u>16,638</u></u>	<u><u>33,620</u></u>
Net resources expended		<u>12,052</u>	<u>60,283</u>
Balance at 6th April 2022		<u>120,738</u>	<u>60,455</u>
Balance at 5th April 2023		<u><u>132,790</u></u>	<u><u>120,738</u></u>

All funds are unrestricted

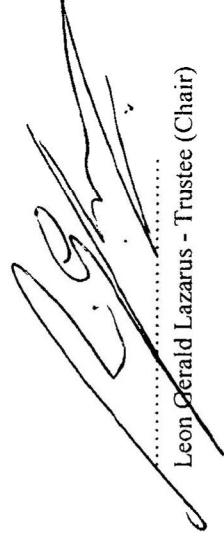
The notes on pages 7 to 9 form part of these financial statements.

THE APELT AND LAZARUS CHARITABLE TRUST

BALANCE SHEET AS AT 5TH APRIL 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand	6	97,242	83,862
Debtors	7	-	-
Investments	9	35,686	36,996
Current liability			
Accruals	8	(138)	(120)
Total net assets		<u>132,790</u>	<u>120,738</u>
Unrestricted funds		<u>132,790</u>	<u>120,738</u>

The financial statements were approved by the Board of Trustees on 2 Oct 23
and were signed on its behalf by:


.....
Leon Gerald Lazarus - Trustee (Chair)

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

THE APELT AND LAZARUS CHARITABLE TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5TH APRIL 2023

1. **Principal accounting policies**

(a) **Accounting convention**

The financial statements of the charitable trust, which is a public benefit entity under FRS 102, 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 2015)' and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

(b) **Investment income**

Investment income is accounted for in the period in which the charity is entitled to receipt.

(c) **Resources expended**

Expenditure is included on an accruals basis.

2. **Donations and gifts**

	2023 £	2022 £
Gift Aid Donation – corporate donor	30,000	90,000
	<u>30,000</u>	<u>90,000</u>

3. **Investment income**

	2023 £	2022 £
Change in value of investments	(3,291)	2,038
	<u>(3,291)</u>	<u>2,038</u>

THE APELT AND LAZARUS CHARITABLE TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5TH APRIL 2023

4 Donations

	Charity No	2023 £	2022 £
Beit Uri Israel	580088821	2,000	-
Food Bank Aid	1194314	1,000	-
Hand in Hand Ethiopia	1133055	1,000	500
Heid in Our Hearts	SCO24375	-	500
JAMI	1003345	5,000	3,000
Jewish Child's Day	209266	-	2,500
The Jewish Volunteering Network	1130719	-	10,000
JNF Charitable Trust	225910	-	500
Multiple Sclerosis Society	1139257	2,000	-
Nightingale Hammerson	207316	3,000	1,500
Norwood Ravenswood	1059050	-	3,000
SiMBA	SC038243	250	-
St Michaels Hospice	518905	-	1,000
The Association of Jewish Refugees	1149882	250	-
The Holocaust Educational Trust	1092892	-	2,500
The Liberal Jewish Synagogue	1159292	500	2,000
The Royal Marsden Cancer Charity	1095197	1,000	-
The Macular Disease Society	1001198	500	-
United Jewish Israel Appeal	1060078	-	1,000
WIZO	1125012	-	500
World Jewish Relief	290767	-	5,000
Total Donations Made During the Year		16,500	33,500

THE APELT AND LAZARUS CHARITABLE TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5TH APRIL 2023

5. Management and administration

	2023 £	2022 £
Professional fees – Independent Examination	138	120
	<u>138</u>	<u>120</u>

6. Cash at bank and in hand

	2023 £	2022 £
Current account	97,242	83,862
	<u>97,242</u>	<u>83,862</u>

7. Debtors

	2023 £	2022 £
Other debtors	-	-
	<u>-</u>	<u>-</u>

8. Accruals

	2023 £	2022 £
Independent examiner's fees	138	120
	<u>138</u>	<u>120</u>

THE APELT AND LAZARUS CHARITABLE TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5TH APRIL 2023

	2023	2022
	£	£
9 Investments		
The Findlay Park American Fund	35,686	36,996
	<u>35,686</u>	<u>36,996</u>

THE APELT AND LAZARUS CHARITABLE TRUST

England & Wales - Charity number 1036728

Accounts

THE APELT AND LAZARUS CHARITABLE TRUST
FINANCIAL STATEMENTS
YEAR ENDED 5TH APRIL 2022
CHARITY NUMBER: 1036728

THE APELT AND LAZARUS CHARITABLE TRUST

Charity number 1036728

SETTLOR

Leon Gerald Lazarus

TRUSTEES

Leon Gerald Lazarus - Chair
Berta Lazarus
Andrew Trevor Lazarus
John Stephen Lazarus
David George Kleeman
Daniel Isaac Dover

BANKERS

Barclays Bank Plc
155 Brompton Road
London
SW3 1XD

INDEPENDENT EXAMINER

D. Wolfson F.C.A.
34a Watling Street
Radlett
Herts
WD7 7NN

THE APELT AND LAZARUS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2022

The Trustees present their report along with the financial statements for the charity for the year ended 5th April 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Constitution and objects

The Apelt and Lazarus Charitable Trust is constituted under a trust deed dated 28th March 1994 and is a registered charity no 1036728.

The Trust Fund is held upon trust to pay, apply or allocate the capital and income of the Charity for the benefit of such charity or charities as the Trustees may from time to time in their absolute discretion select.

Organisation

The trustees who have served during the year and since the year end are set out on page 1.

Grant making policy

All applications received are considered by trustees on their own merit for suitability of funding.

Financial review and investment policy

During the year, the Trustees made donations of £33,500 (2021 - £34,096).

Risk management

The trustees have not identified any risks that attach to the continued administration of the Trust.

Reserves policy

As the policy of the trustees is to distribute the annual income, the remaining free reserves are treated as capital on which future income will be earned for distribution.

THE APELT AND LAZARUS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2022

(Continued)

Trustees' responsibilities in relation to the financial statements

Law applicable to the charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

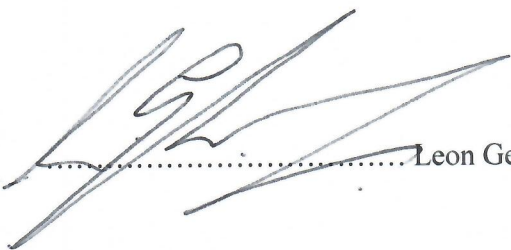
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 accounting records which disclosed 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. 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.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in June 2015.

The trustees have adopted the provisions of 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 2015).

Approved by order of the board of trustees on 12. Sept. 22 and signed on its behalf by:



..... Leon Gerald Lazarus - Trustee (Chair)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE APELT AND LAZARUS CHARITABLE TRUST

I report on the accounts for the year ended 5th April 2022 set out on pages five to ten.

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. The Charity's gross income has not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

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

Basis of the independent examiner's report

My examination was carried out in accordance with 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 the 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
 - of 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 2015) 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.

D. Wolfson F.C.A
34a Watling Street
Radlett
Hertfordshire
WD7 7NN

Date: 19th August 2022

THE APELT AND LAZARUS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 5TH APRIL 2022

	Notes	2022 £	2021 £
Incoming resources			
Donations and gifts	2	90,000	38,362
Activities for generating funds:			
Investment income	3	<u>-</u>	<u>-</u>
Total income resources		<u>90,000</u>	<u>38,362</u>
Resources expended			
Charitable expenditure:			
Donations payable	4	33,500	34,096
Management and administration	5	<u>120</u>	<u>120</u>
Total resources expended		<u>33,620</u>	<u>34,216</u>
Net resources expended		93,903	39,341
Balance at 6th April 2021		<u>16,238</u>	<u>55,579</u>
Balance at 5th April 2022		<u>77,665</u>	<u>16,238</u>

All funds are unrestricted

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

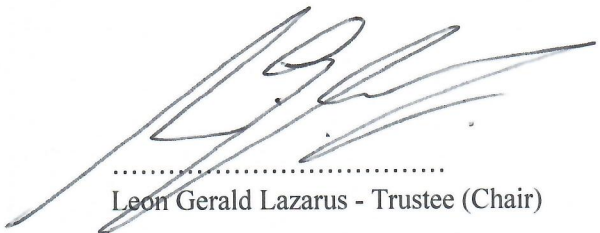
THE APELT AND LAZARUS CHARITABLE TRUST

BALANCE SHEET AS AT 5TH APRIL 2022

	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand	6	83,862	27,482
Debtors	7	-	-
Investments	9	36,996	33,093
Current liability			
Accruals	8	(120)	(120)
Total net assets		<u>120,738</u>	<u>60,455</u>
Unrestricted funds		<u>120,738</u>	<u>60,455</u>

The financial statements were approved by the Board of Trustees on
and were signed on its behalf by:

12 - Sept - 2022


.....
Leon Gerald Lazarus - Trustee (Chair)

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

THE APELT AND LAZARUS CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2022

1. Principal accounting policies

(a) Accounting convention

The financial statements of the charitable trust, which is a public benefit entity under FRS 102, 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 2015)' and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

(b) Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

(c) Resources expended

Expenditure is included on an accruals basis.

2. Donations and gifts

	2022 £	2021 £
Gift Aid Donation – corporate donor	90,000	6,000
	90,000	6,000
	90,000	6,000

3. Investment income

	2022 £	2021 £
Interest on cash deposits – received gross	-	-
	-	-
	-	-

THE APELT AND LAZARUS CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2022

4 Donations

	Charity No	2022 £	2021 £
Cardiff Reform Synagogue	1144498	-	946
Edgware and Hendon Reform Synagogue	1135296	-	500
Faith in Action Merton Homelessness Project	1135296	-	400
HandinHand Ethiopia	1133055	500	500
Held in Our Hearts	SCO24375	500	-
JAMI	1003345	3,000	3,000
Jewish Child's Day	209266	2,500	6,000
The Jewish Volunteering Network	1130719	10,000	5,000
JNF Charitable Trust	225910	500	10,000
King Edward School, Bath	1115875	-	1,000
Magen David Adom UK	1113409	-	1,250
Nightingale Hammerson	207316	1,500	1,500
Norwood Ravenswood	1059050	3,000	-
Shooting Star Children's Hospices	1042495	-	1,000
St Michaels Hospice	518905	1,000	-
The Holocaust Educational Trust	1092892	2,500	-
The Liberal Jewish Synagogue	1159292	2,000	-
United Jewish Israel Appeal	1060078	1,000	-
WIZO	1125012	500	-
World Jewish Relief	290767	5,000	3,000
Total Donations Made During the Year		33,500	34,096

THE APELT AND LAZARUS CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2022

5. Management and administration

	2022 £	2021 £
Professional fees – Independent Examination	120	120
	<u>120</u>	<u>120</u>

6. Cash at bank and in hand

	2022 £	2021 £
Current account	27,482	27,482
	<u>27,482</u>	<u>27,482</u>

7. Debtors

	2022 £	2021 £
Other debtors	-	-
	<u>-</u>	<u>-</u>

8. Accruals

	2022 £	2021 £
Independent examiner's fees	120	120
	<u>120</u>	<u>120</u>

THE APELT AND LAZARUS CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2022

9 Investments

	2022	2021
	£	£
The Findlay Park American Fund	36,996	33,093
	<u>36,996</u>	<u>33,093</u>

THE APELT AND LAZARUS CHARITABLE TRUST

England & Wales - Charity number 1036728

Accounts

THE APELT AND LAZARUS CHARITABLE TRUST
FINANCIAL STATEMENTS
YEAR ENDED 5TH APRIL 2021
CHARITY NUMBER: 1036728

THE APELT AND LAZARUS CHARITABLE TRUST

Charity number 1036728

SETTLOR

Leon Gerald Lazarus

TRUSTEES

Leon Gerald Lazarus - Chair

Berta Lazarus

Andrew Trevor Lazarus

John Stephen Lazarus

David George Kleeman

Daniel Isaac Dover

BANKERS

Barclays Bank Plc
155 Brompton Road
London
SW3 1XD

INDEPENDENT EXAMINER

D. Wolfson F.C.A.
34a Watling Street
Radlett
Herts
WD7 7NN

THE APELT AND LAZARUS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2021

The Trustees present their report along with the financial statements for the charity for the year ended 5th April 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Constitution and objects

The Apelt and Lazarus Charitable Trust is constituted under a trust deed dated 28th March 1994 and is a registered charity no 1036728.

The Trust Fund is held upon trust to pay, apply or allocate the capital and income of the Charity for the benefit of such charity or charities as the Trustees may from time to time in their absolute discretion select.

Organisation

The trustees who have served during the year and since the year end are set out on page 1.

Grant making policy

All applications received are considered by trustees on their own merit for suitability of funding.

Financial review and investment policy

During the year, the Trustees made donations of £34,096 (2020 - £41,826).

Risk management

The trustees have not identified any risks that attach to the continued administration of the Trust.

Reserves policy

As the policy of the trustees is to distribute the annual income, the remaining free reserves are treated as capital on which future income will be earned for distribution.

THE APELT AND LAZARUS CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2021

(Continued)

Trustees' responsibilities in relation to the financial statements

Law applicable to the charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

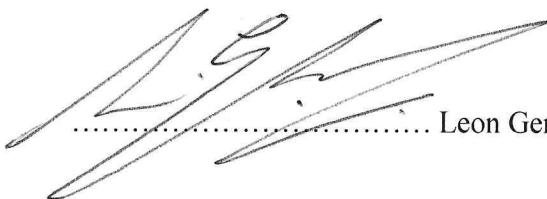
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 accounting records which disclosed 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. 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.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in June 2015.

The trustees have adopted the provisions of 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 2015).

Approved by order of the board of trustees on 29-Sept-21 and signed on its behalf by:



..... Leon Gerald Lazarus - Trustee (Chair)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE APELT AND LAZARUS CHARITABLE TRUST

I report on the accounts for the year ended 5th April 2021 set out on pages five to ten.

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. The Charity's gross income has not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

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

Basis of the independent examiner's report

My examination was carried out in accordance with 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 the 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
 - of 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 2015) 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.

D. Wolfson F.C.A
34a Watling Street
Radlett
Hertfordshire
WD7 7NN



Date: 30th September 2021

THE APELT AND LAZARUS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 5TH APRIL 2021

	Notes	2021 £	2020 £
Incoming resources			
Donations and gifts	2	38,362	-
Activities for generating funds:			
Investment income	3	-	-
Total income resources		38,362	-
Resources expended			
Charitable expenditure:			
Donations payable	4	34,096	41,826
Management and administration	5	120	120
Total resources expended		34,216	41,946
Net resources expended		39,341	41,946
Balance at 6th April 2020		55,579	97,525
Balance at 5th April 2021		16,238	55,579

All funds are unrestricted

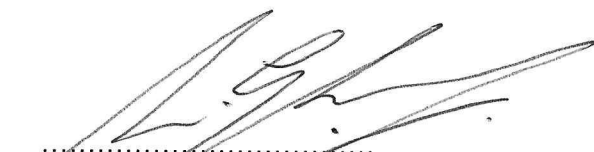
The notes on pages 7 to 9 form part of these financial statements.

THE APELT AND LAZARUS CHARITABLE TRUST

BALANCE SHEET AS AT 5TH APRIL 2021

	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand	6	27,482	55,699
Debtors	7	-	-
Investments	9	33,093	-
Current liability			
Accruals	8	(120)	(120)
Total net assets		<u>60,455</u>	<u>55,579</u>
Unrestricted funds		<u>60,455</u>	<u>55,579</u>

The financial statements were approved by the Board of Trustees on 29 - Sept - 2021
and were signed on its behalf by:


.....
Leon Gerald Lazarus - Trustee (Chair)

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

THE APELT AND LAZARI S CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2021

1. **Principal accounting policies**

(a) **Accounting convention**

The financial statements of the charitable trust, which is a public benefit entity under FRS 102, 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 2015)' and the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

(b) **Investment income**

Investment income is accounted for in the period in which the charity is entitled to receipt.

(c) **Resources expended**

Expenditure is included on an accruals basis.

2. **Donations and gifts**

	2021 £	2020 £
Gift Aid Donation – corporate donor	6,000	-
	<hr/>	<hr/>
	6,000	-
	<hr/> <hr/>	<hr/> <hr/>

3. **Investment income**

	2021 £	2020 £
Interest on cash deposits – received gross	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>

THE APELT AND LAZARUS CHARITABLE TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5TH APRIL 2021

4 Donations

	Charity No	2021 £	2020 £
Beit Uri Israel	0088821	-	10,000
Build Aid	1108811	-	500
Breast Cancer Now	1160558	-	2,000
Cardiff Reform Synagogue	1144498	946	946
Edgware and Hendon Reform Synagogue	1135296	500	-
Faith in Action Merton Homelessness Project	1135296	400	-
HandinHand Ethiopia	1133055	500	500
JAMI	1003345	3,000	-
Jewish Child's Day	209266	6,000	-
The Jewish Volunteering Network	1130719	5,000	5,000
Jewish Care	802559	-	3,000
Jewish Care Scotland	SCO05267	-	-
JNF Charitable Trust	225910	10,000	500
King Edward School, Bath	1115875	1,000	-
Magen David Adom UK	1113409	1,250	1,500
Nightingale Hammerson	207316	1,500	4,800
Shooting Star Children's Hospices	1042495	1,000	-
The Charles Rennie Mackintosh Society	SC012497	-	250
The Holocaust Educational Trust	1092892	-	2,000
The Liberal Jewish Synagogue	1159292	-	1,080
The Royal Marsden Cancer Charity	1095197	-	1,000
The Jewish Association for Mental Illness	1003345	-	3,000
The Ted Senior Foundation	1183662	-	1,000
UK Friends of The Association For the Wellbeing of Israeal's Soldiers	1084272	-	500
United Jewish Israel Appeal	1060078	-	1,000
WIZO	1125012	-	250
World Jewish Relief	290767	3,000	3,000
Total Donations Made During the Year		34,096	41,826

THE APELT AND LAZARUS CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2021

5. Management and administration

	2021 £	2020 £
Professional fees – Independent Examination	120	120
	<u>120</u>	<u>120</u>

6. Cash at bank and in hand

	2021 £	2020 £
Current account	27,482	55,699
	<u>27,482</u>	<u>55,699</u>

7. Debtors

	2021 £	2020 £
Other debtors	-	-
	<u>-</u>	<u>-</u>

8. Accruals

	2021 £	2020 £
Independent examiner's fees	120	120
	<u>120</u>	<u>120</u>

THE APELT AND LAZARUS CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
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9 Investments

	2021 £	2020 £
The Findlay Park American Fund	33,093	-
	<u>33,093</u>	<u>-</u>