

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:

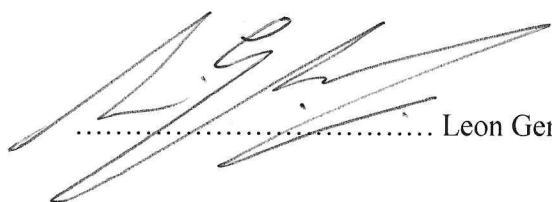
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial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

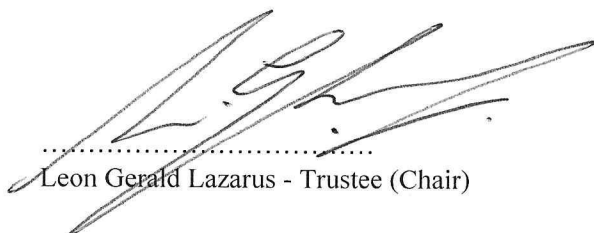
The notes on pages 7 to 9 form part of these financial statements.

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/>
	-	-
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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
Edware 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 Isreal'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

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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>

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2021

9 Investments

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