

THE HILLTOPIAN CHARITABLE TRUST

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2021

(Registered Charity Number 1106917)

THE HILLTOPIAN CHARITABLE TRUST

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THE HILLTOPIAN CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R B Lazare Andrew Lazare Mrs J A Lazare
Principal Office	c/o 31 Gorse Bank Road Hale Barns Altrincham Cheshire WA15 0BE
Independent Examiner	Mr D Bowles c/o Topping Partnership (Accountants) Limited Incom House Waterside Trafford Park Manchester M17 1WD
Bankers	Lloyds TSB 53 King Street Manchester M2 4LQ
Solicitors	BBS Law First Floor The Edge Clowes Street Manchester M3 5NA

THE HILLTOPIAN CHARITABLE TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report along with the financial statements of the charity for the year ended 31 March 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 Hilltopian Charitable Trust is constituted under a trust deed dated 8 November 2004, as amended by resolution dated 15 April 2011, and is a registered charity number 1106917.

The principal objects of the charity are the relief of poverty, the advancement of education, the advancement of the Jewish religion and other general charitable purposes as the trustees think fit.

Summary of the main activities undertaken for the public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's objectives and in setting the grant making policy for the year.

The Trust carries out these objectives by providing grants to appropriate institutions in accordance with this policy.

Organisation

The trustees who have served during the year and since the year end are set out on page 1. The power to appoint a new trustee is vested in the trustees of the original deed.

Grant making policy

The charity has established its grant making policy to achieve its objectives for the public benefit for the relief of poverty, the advancement of education, the advancement of the Jewish religion and other general charitable purposes. The charity considers applications received for donations on a case by case basis. Applications are approved by the trustees.

Summary of the main achievements of the charity during the year

The trustees are pleased to report that during the year, the income of the charity exceeded its expenditure.

The benefits of the charity's work are the advancement of education, relief of poverty and the advancement of the Jewish religion in the North West area by making grants to various institutions providing services to the Jewish community. Grants are also made to various local and national charities supporting various causes. The trustees are pleased to be able to continue to make these grants available to the relevant bodies in order to continue these works.

Financial review and investment policy

During the year, the charity made a surplus of £1,805.

At the year end the reserves were £2,095 (2020 : £290).

There are no restrictions on the charity's power to invest. The investment strategy is set by the trustees and takes account of recent demand for funds and the quality of the funding applications. The trustees consider the income requirements, the risk profile and the investment manager's view of the market prospects in the medium term. The unrestricted funds may be invested in any type of investment.

THE HILLTOPIAN CHARITABLE TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the period.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. 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 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. 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 the trustees and signed on their behalf by:

R B Lazare

DATE:

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE HILLTOPIAN CHARITABLE TRUST

I report on the accounts of The Hilltopian Charitable Trust for the year ended 31 March 2021, which are set out on pages 5 to 8.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination 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:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Daniel Bowles
Incom House
Waterside
Trafford Park
Manchester
M17 1WD

Dated:

THE HILLTOPIAN CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

		2021	2020
		Unrestricted	Unrestricted
	Note	Funds	Funds
		£	£
Incoming resources			
Voluntary income	2	31,263	5,396
		<hr/>	<hr/>
Total incoming resources		31,263	5,396
		<hr/>	<hr/>
Resources expended			
Charitable activities	3	29,458	5,146
		<hr/>	<hr/>
Total resources expended		29,458	5,146
		<hr/>	<hr/>
Net incoming/(outgoing) resources before transfers		1,805	250
Other recognised gains/losses			
Gains/losses on investment assets		-	-
		<hr/>	<hr/>
Net movement in funds		1,805	250
Reconciliation of funds			
Funds brought forward 1 April 2020		290	40
		<hr/>	<hr/>
Funds carried forward at 31 March 2021		£2,095	£290
		<hr/>	<hr/>

THE HILLTOPIAN CHARITABLE TRUST

BALANCE SHEET

AS AT 31 MARCH 2021

	2021 Unrestricted Funds £	2020 Unrestricted Funds £
Current Assets		
Cash at bank	2,095	290
	<hr/>	<hr/>
	£2,095	£290
	<hr/>	<hr/>

Approved by the trustees and signed on their behalf by:

R B Lazare

Date:

THE HILLTOPIAN CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 PRINCIPAL ACCOUNTING POLICIES

(a) Accounting convention

The financial statements are prepared in accordance with Receipts and Payments Account and The Charities Act 2011.

(b) Investment income

Investment income is accounted for in the period in which it is received.

(c) Donations

Donations are accounted for in the period in which they are received.

(d) Resources expended

Expenditure is included when the payment is made.

(e) Fund accounting

All funds are unrestricted and the trustees are free to use these in accordance with the charitable objects.

2 VOLUNTARY INCOME

	2021	2020
	£	£
Donations received	31,263	5,396
	<hr/>	<hr/>
	£31,263	£5,396
	<hr/>	<hr/>

3 CHARITABLE ACTIVITIES

	2021	2020
	£	£
Charitable donations	29,131	5,146
Bank charges	30	-
Postage	297	-
	<hr/>	<hr/>
	£29,458	£5,146
	<hr/>	<hr/>

THE HILLTOPIAN CHARITABLE TRUST
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4 DONATIONS PAYABLE

The amounts payable in the period comprise the following:

	2021	2020
	£	£
Grants made to Institutions	29,131	3,250
Grants made to Individuals	-	1,896
	<hr/>	<hr/>
Grants made to institutions providing services to the Jewish community	£29,131	5,146
Grants made to local and national charities	<hr/>	<hr/>

5 TRUSTEE REMUNERATION

No trustees have received any remuneration or expenses in the year (2020 : £Nil).

6 INDEPENDENT EXAMINATION

During the year, the charity paid £Nil for an Independent Examination.

7 RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year (2020 : None).