THE APELT AND LAZARUS CHARITABLE TRUST
FINANCIAL STATEMENTS
YEAR ENDED 5TH APRIL 2026
CHARITY NUMBER: 1036728

THE APELT AND LAZARUS CHARITABLE TRUST
Charity number 1036728
FOR THE YEAR ENDED 5TH APRIL 2026

SETTLOR

Leon Gerald Lazarus

TRUSTEES

Leon Gerald Lazarus - Chair
Berta Lazarus
Andrew Trevor Lazarus
John Stephen Lazarus
David George Kleeman
Daniel Isaac Dover - Resigned on 10/09/2025

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 2026

The Trustees present their report along with the financial statements for the charity for the year ended 5th April 2026. 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 £111,670 (2025 - £65,300).

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.

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:

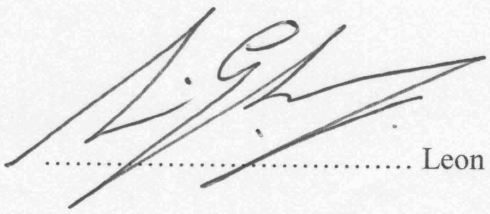
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial 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 14/09/2026 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 2026 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 FCCA.

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: 29/09/2026

THE APELT AND LAZARUS CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2026

	Notes	2026 £	2025 £
Incoming resources			
Donations and gifts	2	**130,000**	130,000
Activities for generating funds: Investment income/(- Loss)	3	**2,994**	9,768
Exchange Gains		**-**	(730)
Total income resources		**132,994**	**139,038**
Resources expended			
Charitable expenditure:			
Donations payable	4	**111,670**	65,300
Management and administration	5	**150**	150
Total resources expended		**111,820**	**65,450**
Net Resources Surplus		**21,174**	73,588
Balance at 6th April 2025		**267,461**	193,873
Balance at 5th April 2026		**288,635**	**267,461**

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 2026

	Notes	2026 £	2025 £
Current assets			
Cash at bank and in hand	6	**240,528**	222,492
Debtors	7	**-**	-
Investments	9	**48,257**	45,263
Current liability			
Accruals	8	**(150)**	(294)
Total net assets		**288,635**	**267,461**
Unrestricted funds		**288,635**	**267,461**

The financial statements were approveed by the Board of Trustees on 14/09/2026 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.

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**

	2026 £	2025 £
Donations	**130,000**	130,000
	130,000	**130,000**

3. **Investment income**

	2026 £	2025 £
Change in value of investments	**2,994**	9,768
	2,994	**9,768**

4 **Donations**

	Charity No	2026 £	2025 £
Beit Uri Israel	580088821	-	2,000
British Friends of Rambam Medical Centre	1028061	**500**	-
Hadassah UK	1040848	-	5,000
Imperial Health Charity	1166084	**2,500**	-
Jewish Care	802559	-	4,000
Jewish Volunteering Network	1130719	**80,000**	41,000
Molly Ollys	1145312	-	600
My Israel	1121960	**500**	-
Nightingale Hammerson	207316	**4,500**	1,500
Norwood Ravenswood	1059050	**500**	-
The Daimler Foundation	SCO 49034	**1,000**	500
The Holocaust Educational Trust	1092892	**3,000**	3,000
The Liberal Jewish Synagogue	1159292	**13,170**	2,200
The Myton Hospices	516287	**1,000**	-
World Jewish Relief	290767	**5,000**	5,500
Total Donations Made During the Year		**111,670**	**65,300**

5. Management and administration

	2026 £	2025 £
Professional fees – Independent Examination	150	294
	150	294

6. Cash at bank and in hand

	2026 £	2025 £
Current account	240,528	222,492
	240,528	222,492

7. Accruals

	2026 £	2025 £
Independent examiner's fees	150	294
	150	294

8. Investments

	2026 £	2025 £
JM Finn (Portfolio)	48,257	45,263
	48,257	45,263