

COMPANY REGISTRATION NUMBER: 10617227  
CHARITY REGISTRATION NUMBER: 1173857

**Ezra Care Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**28 February 2021**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# **Ezra Care Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 28 February 2021**

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# **Ezra Care Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 28 February 2021**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 28 February 2021.

#### **Reference and administrative details**

**Registered charity name** Ezra Care Limited

**Charity registration number** 1173857

**Company registration number** 10617227

**Principal office and registered office** 8 Limefield Road  
Salford  
Manchester  
M7 4LZ

#### **The trustees**

M S Bamberger  
Mrs R M Lasry

**Independent examiner** Mr Howard Schwalbe ACA  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# **Ezra Care Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 28 February 2021**

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##### **Structure, governance and management**

Ezra Care Limited is constituted by Memorandum and Articles of Association as amended by special resolution on 27 June 2017 and is a company limited by guarantee. It was incorporated on 13 February 2017 as a company and the company number is 10617227. It was registered as a charity on 19 July 2017 with a charity number being 1173857.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation and have the skillset and passion for the voluntary sector with experience in management of a charitable or business organisation.

There is no chief executive officer. The day to day affairs are undertaken by the office staff on behalf of the trustees. All major decisions are decided by vote by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees lies entirely with the trustees.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the coming year.

##### **Mission statement**

Ezra Care provides patient support services to assist patients and their families during times of illness, disability and crisis. Ezra Care provides services culturally appropriate for, but not exclusively to, the Jewish community. Most services are carried out by a team of over 300 dedicated volunteers.

##### **Risk review**

The trustees regularly undertake a review of the major risks to which the charity is exposed, and systems designed to mitigate those risks are considered on an ongoing basis. The trustees place particular attention to capacity building by reviewing and strengthening the governance and management of Ezra Care and ensuring its infrastructure can support the growth of the organisation.

Additional risks faced by the trust are principally operational risks associated with medical advice, safety of medical equipment or risks associated with food provision.

These risks are managed by the trustees ensuring advice and equipment is only given out under strict rules. Health and safety guidelines are adopted and reviewed to ensure best practice for the provision of foodstuffs.

Report back and review procedures strengthen these safeguards to ensure safe and wholesome benefit is achieved from all activities.

# **Ezra Care Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 28 February 2021**

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#### **Objectives and activities**

The objects of the charity are: To relieve the needs of people who are sick, in poor health or who have a disability living in Manchester and the surrounding areas, their families and carers, through the provision of support, medical equipment, hospital respite facilities and community transport services.

#### **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 charity's aims and objectives and in planning future activities.

#### **Grant making policy**

The charity does not currently give out any grants.

The Charity is involved in the provision of benefit and assistance to the sick and infirm. The Charity also provides free use of medical equipment to those who qualify as Charitable Beneficiaries under English Law.

The Charity is involved in the provision of benefit and assistance to the sick and infirm. The Charity also provides free use of medical equipment to those who qualify as Charitable Beneficiaries under English Law.

Ezra Care's mission is to provide patient support services for those challenged by illness and disability whether in hospital or at home, with a particular emphasis on easing and reducing the hospital experience. The charity provides culturally appropriate services aimed particularly at, but not exclusively to, members of the local Jewish community.

Ezra Care was established in response to the voice of need from within the community and the charity delivers the following core services:

#### **Free loan of medical equipment**

The free loan of a large and varied stock of medical equipment and mobility aids, which improves health & wellbeing and promotes independence. This reduces the length of hospital stays and the risk of hospital acquired infections and expedites the process for patients to be cared for at home.

#### **Hospital respite rooms**

6 hospitals in the Greater Manchester area have Ezra Care respite rooms that are stocked with fresh kosher food and snacks, reading material and Judaica, creating a haven for patients and allowing them to maintain religious or cultural practices whilst at the hospital. There is no charge to the hospitals or to any patients.

Ezra Care manages respite rooms in the following hospitals;

Central Manchester University Hospitals (Children's / MRI / St Marys); University Hospital of South Manchester (Wythenshawe); North Manchester General Hospital (Crumpsall);  
Fairfield General Hospital;  
Salford Royal Hospital (Hope);  
Christie NHS Foundation Trust.

#### **Accessible transportation services**

Ezra Care has 2 wheelchair accessible vehicles that can be driven by highly trained volunteers or

# **Ezra Care Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 28 February 2021**

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loaned to a family member after undergoing safe handling training. This enables comfortable travel to medical appointments or important family gatherings for people with illness or disability.

#### **Hospital lift service**

Ezra Care has 200 volunteer drivers who together with 6 volunteer co-ordinators provide a hospital transport service for patients with chronic or long term medical issues requiring regular hospital visits, e.g. patients on dialysis. This service is also provided for families of patients in hospital who need to visit frequently and for Ezra Care's Sharing The Caring Volunteers visiting patients.

#### **Sharing the caring**

This service supports patients in hospital by providing trained volunteers to sit at the bedside of a child or vulnerable patient when needed to relieve the family or carers. This practical and emotional support to families facing illness is hugely helpful in their times of crisis.

#### **Age with grace & Friends at home**

Loneliness is very common with homebound elderly citizens. Ezra Care's trained volunteers befriend the elderly and homebound through regular scheduled home visits; offering good company, emotional support, a listening ear and signposting when required. The volunteers are also trained to look out and react to safeguarding and welfare deficiencies. Ezra Care also gives dementia support and advice for carers and family members looking after dementia patients.

#### **Support groups**

Ezra Care facilitates and hosts support groups for various specific needs including particular chronic illnesses and carers groups. Light refreshments are provided. They often feature a guest speaker or entertainer and are an informal opportunity for patients and carers to meet people and share experiences as well as learning about wider services which may be available to them.

#### **Shabbos taxi service**

Our special arrangement with local taxi companies, enables patients who need to travel to hospital on the Jewish Sabbath and religious holidays, to be able to do so without having to handle currency, by using our account and paying us at a later date.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number of people using the services provided. The achievements for the year are outlined below and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Ezra Care Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 28 February 2021

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##### **Achievements and performance**

The charity received £194,474 in donations and other income during the year of which £125,393 was paid out by way of direct charitable activity and support costs.

This expenditure was made in line with the stated objects of the charity as detailed below.

The charity has low governance costs comprising professional fees.

Fundraising costs incurred during the year are as disclosed in the notes to the accounts.

There were no related party transactions in the reporting period.

There was an overall net income and net movement in funds for the year amounting to £69,081 all of which relates to the unrestricted fund.

##### **Outputs and outcomes for 2020-21**

Demand for Ezra Care's services has continued throughout the past 12 months with Covid19 bringing its obvious challenges especially in regards to visiting patients in hospitals and maintaining our Shabbos rooms. The trustees are proud how the organisation continued delivering its services throughout the pandemic and how we managed to keep open all of our Shabbos rooms. The trustees are extremely grateful to the hospitals for being so accommodating in the most trying of circumstances and for recognising the necessity of keeping the Shabbos rooms open.

- 6 hospital respite (Shabbos) rooms were stocked and cleaned twice weekly and special measures were put in place to mitigate any risk from Covid 19. These rooms are described by users as "an oasis of calm amongst the waves of hardship", "a home away from home" and "a most peaceful room which gave me the strength to regather myself and able to face the challenges of being in hospital".

- Our hospital lift service was impacted during the year due to the fact of families not generally allowed to visit patients in hospital although we still provided thousands of lifts to patients who required to attend hospitals as outpatients. This service ensure that patients have a friendly and familiar transport to and from hospital.

- We loaned out 2,058 pieces of medical equipment allowing patients to be discharged from hospital and comfortable in their own homes.

- Our patient transport vehicle provided 310 ambulance journeys, enabling disabled patients to attend medical appointments and also helping patients to be discharged from hospital without delay as they did not have to wait for the overstretched statutory patient transport ambulance service. The numbers were lower than last year due to Covid19 and less people requiring social journeys.

- Our Sharing the Caring Service was the one most impacted by Covid19 as very few volunteers were allowed into hospitals. We were fortunate to have an arrangement with local hospitals for a select number of volunteers to visit the most critically ill patients and we also supported families with delivering packages to patients in hospital.

- Our Shabbos taxi account was used 1,743 times allowing people to go and come home from hospital on Shabbos in a correct and safe manner.

- We made 248 referrals for carers through our Age with Grace service providing much needed

# **Ezra Care Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 28 February 2021**

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support and information to families.

- Our Support Groups were all delivered virtually and we provided devices for people who didn't have internet in their homes so that they could participate. We hosted 62 sessions for residents including people with long term health conditions, carer's and family members ensuring that no one has to struggle alone and that they have access to all the support they need.

#### **Acknowledgment of volunteers**

Volunteering remains at the heart of Ezra Care's work. Our services could not run without our 360 volunteers and the trustees would like to acknowledge the outstanding dedication of each and every one, especially those who continued delivering our services over the last year with such devotion and selflessness.

All volunteers undergo an induction and training for their role and enhanced DBS checks are carried out.

The following activities were carried out by our volunteers:

Stocking of hospital respite rooms with food and other supplies. Loaning medical equipment 'out of hours' to service users in urgent need. Delivering and installing medical equipment to users at home. Driving patients in Ezra Care's accessible vehicles.

Offering respite to carers at patient's bedside.

Providing hospital and home visits.

Befriending and supporting elderly and disabled citizens

In total 360 volunteers delivered over 20,000 volunteering hours throughout the year.

#### **Acknowledgment of funders**

The trustees wish to acknowledge all of the many donors who respond so generously to our fundraising events and appeals.

In addition, the trustees are so grateful to the many sponsors who so kindly and generously provide our supplies and provisions on a weekly basis.

Ezra Care is very much a community charity and it is heart-warming for the trustees, staff and committee to see how the community comes together to assist our families and neighbours in need and it is a privilege and honour to be involved in such an organisation.



# **Ezra Care Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 28 February 2021**

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##### **Financial review**

The Trustees are of the opinion that the level of available reserves held by the charity should be able to cover three months of running costs which is currently £31,348.

As at 28 February 2021, the charities free reserves, being the net current assets, stood at £99,030, all of which are unrestricted. This is higher than the opinion above and the trustees consider this appropriate to cover any additional costs associated with Covid-19.

##### **Coronavirus**

There was no impact of coronavirus on the charity during the year. The trustees consider that going concern is not an issue in respect of coronavirus as the charity has continued to fundraise during the pandemic and it does not appear to have inhibited the activities of the charity to date. Additionally, the JRS has been utilised and staff furloughed as applicable. Everyone associated with the charity have been working extremely hard to ensure the smooth running of the organisation during this unprecedented situation.

We look forward to a time when things will return to normal or at least as normal as possible once again.

##### **Future development plans**

We are in the late stages of developing a new service "Chaim Bechovod - Considerate Caring" which will focus on supporting those who wish to be looked after in their homes and require care. We are working in partnership with Salford CCG to pilot a project which will enable us to train up a bank of carers who will understand the cultural and religious requirements of the local Community. In addition, we will employ a link worker who will support families to apply for funding for their care and support them through the application. This project will hopefully start in the next few months and will bring much benefit to both statutory services by enabling them access to local residents and also to families that they have one point of call to enable them to receive funding for care in their homes.

The trustees' annual report and the strategic report were approved on 23 November 2021 and signed on behalf of the board of trustees by:

**M S Bamberger**

Trustee

# **Ezra Care Limited**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Ezra Care Limited**

#### **Year ended 28 February 2021**

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I report to the trustees on my examination of the financial statements of Ezra Care Limited ('the charity') for the year ended 28 February 2021.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Mr Howard Schwalbe ACA**  
Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

23 November 2021

# Ezra Care Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 28 February 2021

		2021		2020
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	193,704	193,704	183,430
Other income	6	770	770	–
<b>Total income</b>		<u>194,474</u>	<u>194,474</u>	<u>183,430</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	7	7,699	7,699	26,904
Expenditure on charitable activities	8,9	117,694	117,694	150,257
<b>Total expenditure</b>		<u>125,393</u>	<u>125,393</u>	<u>177,161</u>
<b>Net income and net movement in funds</b>		<u>69,081</u>	<u>69,081</u>	<u>6,269</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		73,292	73,292	67,023
<b>Total funds carried forward</b>		<u>142,373</u>	<u>142,373</u>	<u>73,292</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

# Ezra Care Limited

## Company Limited by Guarantee

### Statement of Financial Position

28 February 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	15	43,343	16,928
<b>Current assets</b>			
Debtors	16	865	400
Cash at bank and in hand		101,584	57,044
		<u>102,449</u>	<u>57,444</u>
<b>Creditors: amounts falling due within one year</b>	17	3,419	1,080
<b>Net current assets</b>		<u>99,030</u>	<u>56,364</u>
<b>Total assets less current liabilities</b>		<u>142,373</u>	<u>73,292</u>
<b>Net assets</b>		<u>142,373</u>	<u>73,292</u>
<b>Funds of the charity</b>			
Unrestricted funds		142,373	73,292
<b>Total charity funds</b>	18	<u>142,373</u>	<u>73,292</u>

For the year ending 28 February 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 23 November 2021, and are signed on behalf of the board by:

**M S Bamberger**  
Trustee

The notes on pages 11 to 18 form part of these financial statements.

# **Ezra Care Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 28 February 2021**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 8 Limefield Road, Salford, Manchester, M7 4LZ.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

##### **Fund accounting**

Unrestricted funds held by the charity are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds held by the charity relate to grants received by the charity that remain unspent at the year end in line with each grant funder's stipulations.

# Ezra Care Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 28 February 2021

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Ezra Care Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 28 February 2021

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#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# Ezra Care Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 28 February 2021

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

Ezra Care Limited is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations receivable	193,704	193,704	183,430	183,430

#### 6. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
JRS income	770	770	—	—

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# Ezra Care Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 28 February 2021

##### 7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of other trading activities - Advertising and publicity	7,699	7,699	26,904	26,904

##### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Hospital respite rooms	25,077	25,077	35,966	35,966
Medical equipment loan service	13,348	13,348	47,393	47,393
Other patient services	2,480	2,480	1,725	1,725
Patient transport service	11,052	11,052	20,787	20,787
Support costs	1,455	1,455	—	—
Support costs	64,282	64,282	44,386	44,386
	<u>117,694</u>	<u>117,694</u>	<u>150,257</u>	<u>150,257</u>

##### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Hospital respite rooms	25,077	—	25,077	35,966
Medical equipment loan service	13,348	—	13,348	47,393
Other patient services	2,480	—	2,480	1,725
Patient transport service	11,052	—	11,052	20,787
Support costs	1,455	63,194	64,649	43,786
Governance costs	—	1,088	1,088	600
	<u>53,412</u>	<u>64,282</u>	<u>117,694</u>	<u>150,257</u>

##### 10. Analysis of support costs

	Analysis of support costs £	Total 2021 £	Total 2020 £
Staff costs	17,629	17,629	8,991
Premises	13,837	13,837	13,243
General office	31,728	31,728	21,552
Governance costs	1,088	1,088	600
	<u>64,282</u>	<u>64,282</u>	<u>44,386</u>

# Ezra Care Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 28 February 2021

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##### 11. Net income

Net income is stated after charging/(crediting):

	<b>2021</b>	2020
	<b>£</b>	£
Depreciation of tangible fixed assets	<u>9,861</u>	<u>4,420</u>

##### 12. Independent examination fees

	<b>2021</b>	2020
	<b>£</b>	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,020</u>	<u>600</u>

##### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2021</b>	2020
	<b>£</b>	£
Wages and salaries	30,929	28,592
Social security costs	48	55
	<u>30,977</u>	<u>28,647</u>

The average head count of employees during the year was 2 (2020: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2021</b>	2020
	<b>No.</b>	No.
Number of administrative staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

##### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Ezra Care Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 28 February 2021

#### 15. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 March 2020	29,463
Additions	36,276
<b>At 28 February 2021</b>	<u>65,739</u>
<b>Depreciation</b>	
At 1 March 2020	12,535
Charge for the year	9,861
<b>At 28 February 2021</b>	<u>22,396</u>
<b>Carrying amount</b>	
<b>At 28 February 2021</b>	<u>43,343</u>
At 29 February 2020	<u>16,928</u>

#### 16. Debtors

	2021 £	2020 £
Other debtors	<u>865</u>	<u>400</u>

#### 17. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,020	1,080
Other creditors	2,399	–
	<u>3,419</u>	<u>1,080</u>

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 01 Mar 2020 £	Income £	Expenditure £	At 28 Feb 2021 £
General funds	<u>73,292</u>	<u>194,474</u>	<u>(125,393)</u>	<u>142,373</u>
	At 01 Mar 2019 £	Income £	Expenditure £	At 29 Feb 2020 £
General funds	<u>67,023</u>	<u>183,430</u>	<u>(177,161)</u>	<u>73,292</u>

# Ezra Care Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 28 February 2021

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#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	43,343	43,343
Current assets	102,449	102,449
Creditors less than 1 year	(3,419)	(3,419)
<b>Net assets</b>	<u>142,373</u>	<u>142,373</u>

  

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	16,928	16,928
Current assets	57,444	57,444
Creditors less than 1 year	(1,080)	(1,080)
<b>Net assets</b>	<u>73,292</u>	<u>73,292</u>

#### 20. Taxation

Ezra Care Limited is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.