

COMPANY REGISTRATION NUMBER: 10617227
CHARITY REGISTRATION NUMBER: 1173857

Ezra Care Limited
Company Limited by Guarantee
Unaudited Financial Statements
28 February 2022

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 2022

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Ezra Care Limited

Company Limited by Guarantee

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

Year ended 28 February 2022

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 2022.

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

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

Year ended 28 February 2022

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.

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

Year ended 28 February 2022

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. The availability of these equipment loans supports residents to have social independence as well as allowing patients to be discharged from hospital sooner, thus reducing the length of hospital stays.

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;

Manchester Foundation Trust - Oxford Road (Royal Children's / MRI / St Mary's and Eye Hospitals); Wythenshawe Hospital;
North Manchester General Hospital (Crumpsall);
Fairfield General Hospital;
Salford Royal Hospital (Hope);
The Christie NHS Foundation Trust.

Accessible transportation services

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Year ended 28 February 2022

Ezra Care has 2 wheelchair accessible vehicles that can be driven by highly trained volunteers or loaned to a family member after undergoing safe handling training. This enables wheelchair friendly and comfortable travel to medical appointments or important family gatherings ensuring social inclusion for all residents.

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 patients 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 - Chaim Bechovod

Ezra Care provides support to elderly residents of the Community who wish to receive support and care in their own homes. This is a signposting and referral service where are trained call handlers have a clear understanding of the support available to residents and can guide them on how and where they can access this support. Ezra Care also has excellent links with local health boards and NHS trusts to ensure services provided to the Community are culturally appropriate and accessible to residents.

Support groups

Ezra Care facilitates and hosts support groups for various specific needs including particular chronic illnesses and carers groups. 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.

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

Year ended 28 February 2022

Achievements and performance

The charity received £198,467 in donations and other income during the year of which £196,479 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 £1,988 with an expenditure of £3,382 relating to the unrestricted fund, and an income of £5,370 relating to the restricted fund.

Outputs and outcomes for 2021-22

Demand for Ezra Care's services has continued throughout the past 12 months with all services returning to full operation post Covid19. We have also piloted a new service to support ill and elderly residents who require caring support and wish to remain in their own homes.

- 6 hospital respite (Shabbos) rooms were stocked and cleaned twice weekly. 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 received on average 60 lifts requests per week to hospitals and medical facilities across Greater Manchester. This service ensure that patients have a friendly and familiar transport to and from hospital.

- We loaned out 2,492 pieces of medical equipment allowing patients to be discharged from hospital and comfortable in their own homes.

- Our patient transport vehicle provided 373 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.

- Our Sharing the Caring Service has fully restarted and has supported on average, 6 families per week. This included short visits to help hospital patients with few visitors and be able to reduce loneliness as well as overnight stays for seriously ill patients who require a person to be at their bedside 24 hours a day due to religious requirements

- Our Shabbos taxi account was used 1,979 times allowing people to go and come home from hospital on Shabbos in a correct and safe manner.

- We made 305 referrals for carers through our Age with Grace service providing much needed support and information to families.

- Our Support Groups were delivered both virtually and face to face and we also provided devices for people who didn't have internet in their homes so that they could participate. We hosted 71 sessions

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

Year ended 28 February 2022

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 22,000 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.

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

Year ended 28 February 2022

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 £49,120.

As at 28 February 2022, the charities free reserves, being the net current assets, stood at £110,878, of which £5,370 are restricted. 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 material impact of coronavirus on the charity during the year.

Future development plans

We are looking to develop 3 specific projects in the coming year.

1) Training and supporting volunteers to assist people in their own homes to support housebound residents who require assistance as well as reducing loneliness of residents. 2) Providing digital devices to residents who are housebound or have frequent hospital stays and wish to connect with friends and family. We will also be providing digital skills support to ensure beneficiaries can maximise the benefit of accessing digital support. All of our devices will be filtered to ensure they comply with cultural requirements of our service users. 3) Provide Shabbos accommodation flats near hospitals so family members can stay with patients over Shabbos and Yom Tov.

The trustees' annual report and the strategic report were approved on 17 November 2022 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 2022

I report to the trustees on my examination of the financial statements of Ezra Care Limited ('the charity') for the year ended 28 February 2022.

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

17 November 2022

Ezra Care Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 28 February 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	151,067	47,400	198,467	193,704
Other income	6	—	—	—	770
Total income		<u>151,067</u>	<u>47,400</u>	<u>198,467</u>	<u>194,474</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	9,651	—	9,651	7,699
Expenditure on charitable activities	8,9	144,798	42,030	186,828	117,694
Total expenditure		<u>154,449</u>	<u>42,030</u>	<u>196,479</u>	<u>125,393</u>
Net income and net movement in funds		<u>(3,382)</u>	<u>5,370</u>	<u>1,988</u>	<u>69,081</u>
Reconciliation of funds					
Total funds brought forward		142,373	—	142,373	73,292
Total funds carried forward		<u>138,991</u>	<u>5,370</u>	<u>144,361</u>	<u>142,373</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 19 form part of these financial statements.

Ezra Care Limited

Company Limited by Guarantee

Statement of Financial Position

28 February 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	15	33,483	43,343
Current assets			
Debtors	16	21,449	865
Cash at bank and in hand		103,684	101,584
		<u>125,133</u>	<u>102,449</u>
Creditors: amounts falling due within one year	17	14,255	3,419
Net current assets		<u>110,878</u>	<u>99,030</u>
Total assets less current liabilities		<u>144,361</u>	<u>142,373</u>
Net assets		<u>144,361</u>	<u>142,373</u>
Funds of the charity			
Restricted funds		5,370	–
Unrestricted funds		<u>138,991</u>	<u>142,373</u>
Total charity funds	18	<u>144,361</u>	<u>142,373</u>

For the year ending 28 February 2022 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 17 November 2022, and are signed on behalf of the board by:

M S Bamberger
Trustee

The notes on pages 11 to 19 form part of these financial statements.

Ezra Care Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 28 February 2022

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 2022

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 2022

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 2022

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 £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations receivable	151,067	–	151,067
Grants			
Grants receivable	–	47,400	47,400
	<u>151,067</u>	<u>47,400</u>	<u>198,467</u>

Ezra Care Limited

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Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations receivable	193,704	—	193,704
Grants			
Grants receivable	—	—	—
	<u>193,704</u>	<u>—</u>	<u>193,704</u>

6. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
JRS income	<u>—</u>	<u>—</u>	<u>770</u>	<u>770</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of other trading activities - Advertising and publicity	<u>9,651</u>	<u>9,651</u>	<u>7,699</u>	<u>7,699</u>

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Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Hospital respite rooms	6,166	42,030	48,196
Medical equipment loan service	30,480	—	30,480
Other patient services	2,329	—	2,329
Patient transport service	29,192	—	29,192
Support costs	76,631	—	76,631
	<u>144,798</u>	<u>42,030</u>	<u>186,828</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Hospital respite rooms	25,077	—	25,077
Medical equipment loan service	13,348	—	13,348
Other patient services	2,480	—	2,480
Patient transport service	11,052	—	11,052
Support costs	65,737	—	65,737
	<u>117,694</u>	<u>—</u>	<u>117,694</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Hospital respite rooms	48,196	—	48,196	25,077
Medical equipment loan service	30,480	—	30,480	13,348
Other patient services	2,329	—	2,329	2,480
Patient transport service	29,192	—	29,192	11,052
Support costs	—	75,552	75,552	64,649
Governance costs	—	1,079	1,079	1,088
	<u>110,197</u>	<u>76,631</u>	<u>186,828</u>	<u>117,694</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Staff costs	25,596	25,596	17,629
Premises	13,837	13,837	13,837
General office	32,118	32,118	31,728
Governance costs	1,080	1,080	1,088
	<u>72,631</u>	<u>72,631</u>	<u>64,282</u>

Ezra Care Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

11. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>9,860</u>	<u>9,861</u>

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>	<u>1,020</u>

13. Staff costs

The average head count of employees during the year was 2 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of administrative staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2021: 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.

15. Tangible fixed assets

	Equipment
	£
Cost	
At 1 March 2021 and 28 February 2022	<u>65,739</u>
Depreciation	
At 1 March 2021	22,396
Charge for the year	<u>9,860</u>
At 28 February 2022	<u>32,256</u>
Carrying amount	
At 28 February 2022	<u>33,483</u>
At 28 February 2021	<u>43,343</u>

Ezra Care Limited

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Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

16. Debtors

	2022	2021
	£	£
Other debtors	21,449	865

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	5,247	–
Accruals and deferred income	1,183	1,020
Other creditors	7,825	2,399
	<u>14,255</u>	<u>3,419</u>

18. Analysis of charitable funds

Unrestricted funds

	At 01 Mar 2021	Income	Expenditure	At 28 Feb 2022
	£	£	£	£
General funds	142,373	151,067	(154,449)	138,991

	At 01 Mar 2020	Income	Expenditure	At 28 Feb 2021
	£	£	£	£
General funds	73,292	194,474	(125,393)	142,373

Restricted funds

	At 01 Mar 2021	Income	Expenditure	At 28 Feb 2022
	£	£	£	£
Grants receivable	–	47,400	(42,030)	5,370

	At 01 Mar 2020	Income	Expenditure	At 28 Feb 2021
	£	£	£	£
Grants receivable	–	–	–	–

Ezra Care Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	33,483	33,483
Current assets	125,133	125,133
Creditors less than 1 year	(14,255)	(14,255)
Net assets	<u>144,361</u>	<u>144,361</u>

	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)
Net assets	<u>142,373</u>	<u>142,373</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.