

COMPANY REGISTRATION NUMBER: 10617227  
CHARITY REGISTRATION NUMBER: 1173857

**Ezra Care Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**28 February 2023**

**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 2023**

---

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>8</b>
Statement of financial activities (including income and expenditure account)	<b>10</b>
Statement of financial position	<b>11</b>
Notes to the financial statements	<b>12</b>

---



# **Ezra Care Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 28 February 2023**

---

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 2023.

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

<b>Registered charity name</b>	Ezra Care Limited
<b>Charity registration number</b>	1173857
<b>Company registration number</b>	10617227
<b>Principal office and registered office</b>	8 Limefield Road Salford Manchester M7 4LZ
<b>The trustees</b>	M S Bamberger Mrs R M Lasry
<b>Independent examiner</b>	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 2023**

---

##### **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 trustee's 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 2023**

---

#### **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.



# **Ezra Care Limited**

## **Company Limited by Guarantee**

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

**Year ended 28 February 2023**

---

#### **Accessible transportation services**

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 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.

#### **Shabbos Hospital Accommodation**

In the past year we have secured 2 flats, one near the Oxford Road campus hospitals which covers MRI, St Marys and Childrens hospital and one near the Christie Hospital. These flats allow family of patients to stay very near the hospitals over Shabbos, allowing them to support the patient at all hours whilst also having a comfortable and relaxing place to rest. The trustees are very grateful to the generous donors who sponsored the furnishings of the flats as well as the professionals who gave their time freely to design the flats to such a high specification.

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.

---



# Ezra Care Limited

## Company Limited by Guarantee

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

#### Year ended 28 February 2023

---

##### Strategic report

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

##### Achievements and performance

The charity received £278,333 in donations and other income during the year of which £206,681 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 £71,652, with a net income of £72,622 relating to the unrestricted fund, and a net expenditure of £970 relating to the restricted fund.

##### Outputs and outcomes for 2022-23

Demand for Ezra Care's services has increased throughout the past 12 months, as the Community has expanded, with an increase in demand of over 15% for our services.

- 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 of 72 requests per week for lifts 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 2,865 pieces of medical equipment allowing patients to be discharged from hospital and comfortable in their own homes.
- Our patient transport vehicle provided 402 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 supported on average, 9 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 2,274 times allowing people to go and come home from hospital on Shabbos in a correct and safe manner.



# **Ezra Care Limited**

## **Company Limited by Guarantee**

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

**Year ended 28 February 2023**

---

- We made 290 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 58 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.

- Our Shabbos hospital accommodation was used 85 times with multiple requests coming in most weeks with the charity having to prioritise the most urgent need. Feedback from users of this accommodation had been extremely heart-warming with families being able to be close to their family members over Shabbos with many mentioning how it improved the emotional wellbeing of both the patient and their families.

#### **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.
- Cleaning and maintaining our Shabbos hospital accommodations.

In total 360 volunteers delivered over 25,000 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 2023**

---

#### **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 £51,670.

As at 28 February 2023, the charities free reserves, being the net current assets, stood at £216,013 of which £4,400 are restricted. This is higher than the opinion above but funds are earmarked to increase the storage capabilities of the charity and purchase additional medical equipment in order to meet the increased demand from the Community.

#### **Future development plans**

We are looking to develop 2 specific projects in the coming year.

1) Increase the stock of medical equipment such as hospital beds and medical recliners to meet the demand that we receive. This will require us to increase the storage capacity of our premises as these items are very bulky. We are working to redesign the space in our premises to accommodate this.

2) Increase the digital devices to residents who are housebound or have frequent hospital stays and wish to connect with friends and family. This has become a very popular service and we need to make sure we can provide a device for all requests we receive.

We are also actively looking for an additional flat near the Oxford Road campus hospitals as we are receiving multiple request each week and there is such a demand for this Shabbos accommodation.

The trustees' annual report and the strategic report were approved on 22 November 2023 and signed on behalf of the board of trustees by:

**R M Lasry**  
Trustee



# **Ezra Care Limited**

## **Company Limited by Guarantee**

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

**Year ended 28 February 2023**

---

I report to the trustees on my examination of the financial statements of Ezra Care Limited ('the charity') for the year ended 28 February 2023.

#### **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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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).



# **Ezra Care Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 28 February 2023**

---

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

22 November 2023



# Ezra Care Limited

## Company Limited by Guarantee

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

Year ended 28 February 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	255,690	21,250	276,940	198,467
Other trading activities	6	1,393	–	1,393	–
<b>Total income</b>		<u>257,083</u>	<u>21,250</u>	<u>278,333</u>	<u>198,467</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	7	17,350	1,590	18,940	9,651
Expenditure on charitable activities	8,9	167,111	20,630	187,741	186,828
<b>Total expenditure</b>		<u>184,461</u>	<u>22,220</u>	<u>206,681</u>	<u>196,479</u>
<b>Net income and net movement in funds</b>		<u>72,622</u>	<u>(970)</u>	<u>71,652</u>	<u>1,988</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		138,991	5,370	144,361	142,373
<b>Total funds carried forward</b>		<u>211,613</u>	<u>4,400</u>	<u>216,013</u>	<u>144,361</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 12 to 20 form part of these financial statements.



# Ezra Care Limited

## Company Limited by Guarantee

### Statement of Financial Position

28 February 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	15	23,622	33,483
<b>Current assets</b>			
Debtors	16	22,008	21,449
Cash at bank and in hand		198,274	103,684
		<u>220,282</u>	<u>125,133</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>27,891</u>	<u>14,255</u>
<b>Net current assets</b>		<u>192,391</u>	<u>110,878</u>
<b>Total assets less current liabilities</b>		<u>216,013</u>	<u>144,361</u>
<b>Net assets</b>		<u>216,013</u>	<u>144,361</u>
<b>Funds of the charity</b>			
Restricted funds		4,400	5,370
Unrestricted funds		<u>211,613</u>	<u>138,991</u>
<b>Total charity funds</b>	18	<u>216,013</u>	<u>144,361</u>

For the year ending 28 February 2023 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 22 November 2023, and are signed on behalf of the board by:

**R M Lasry**  
Trustee

The notes on pages 12 to 20 form part of these financial statements.



# **Ezra Care Limited**

## **Company Limited by Guarantee**

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

**Year ended 28 February 2023**

---

#### **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 2023

---

#### 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 2023

---

#### 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 2023

---

#### 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 2023 £
<b>Donations</b>			
Donations receivable	255,690	–	255,690
<b>Grants</b>			
Grants receivable	–	21,250	21,250
	<u>255,690</u>	<u>21,250</u>	<u>276,940</u>



# Ezra Care Limited

## Company Limited by Guarantee

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

Year ended 28 February 2023

---

#### 5. Donations and legacies *(continued)*

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

#### 6. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Commissions	<u>1,393</u>	<u>1,393</u>	<u>–</u>	<u>–</u>

#### 7. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>
Other advertising and publicity costs	<u>17,350</u>	<u>1,590</u>	<u>18,940</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Other advertising and publicity costs	<u>9,651</u>	<u>–</u>	<u>9,651</u>



# Ezra Care Limited

## Company Limited by Guarantee

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

Year ended 28 February 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Hospital respite rooms	56,489	5,370	61,859
Medical equipment loan service	11,423	–	11,423
Other patient services	2,625	–	2,625
Patient transport service	23,502	590	24,092
Support costs	73,072	14,670	87,742
	<u>167,111</u>	<u>20,630</u>	<u>187,741</u>
	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>

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

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Hospital respite rooms	61,859	–	61,859	48,196
Medical equipment loan service	11,423	–	11,423	30,480
Other patient services	2,625	–	2,625	2,329
Patient transport service	24,092	–	24,092	29,192
Support costs	–	86,553	86,553	75,552
Governance costs	–	1,189	1,189	1,079
	<u>99,999</u>	<u>87,742</u>	<u>187,741</u>	<u>186,828</u>

#### 10. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Staff costs	30,086	30,086	25,596
Premises	14,496	14,496	13,837
General office	41,971	41,971	32,118
Governance costs	1,189	1,189	1,080
	<u>87,742</u>	<u>87,742</u>	<u>72,631</u>



# Ezra Care Limited

## Company Limited by Guarantee

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

#### Year ended 28 February 2023

---

#### 11. Net income

Net income is stated after charging/(crediting):

	<b>2023</b>	2022
	<b>£</b>	£
Depreciation of tangible fixed assets	<u>9,861</u>	<u>9,860</u>

#### 12. Independent examination fees

	<b>2023</b>	2022
	<b>£</b>	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,188</u>	<u>1,080</u>

#### 13. Staff costs

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

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	30,976	51,382
Social security costs	—	273
	<u>30,976</u>	<u>51,655</u>

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	2022
	<b>No.</b>	No.
Number of administrative staff	<u>2</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: 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 2023

---

##### 15. Tangible fixed assets

	<b>Equipment £</b>
<b>Cost</b>	
At 1 March 2022 and 28 February 2023	65,739
<b>Depreciation</b>	
At 1 March 2022	32,256
Charge for the year	9,861
<b>At 28 February 2023</b>	<u>42,117</u>
<b>Carrying amount</b>	
At 28 February 2023	23,622
At 28 February 2022	<u>33,483</u>

##### 16. Debtors

	<b>2023 £</b>	<b>2022 £</b>
Other debtors	<u>22,008</u>	<u>21,449</u>

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

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	8,252	5,247
Accruals and deferred income	1,181	1,183
Social security and other taxes	137	–
Other creditors	18,321	7,825
	<u>27,891</u>	<u>14,255</u>

##### 18. Analysis of charitable funds

###### Unrestricted funds

	At 01 Mar 2022 £	Income £	Expenditure £	<b>At 28 Feb 2023 £</b>
General funds	<u>138,991</u>	<u>257,083</u>	<u>(184,461)</u>	<u>211,613</u>

  

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



# Ezra Care Limited

## Company Limited by Guarantee

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

#### Year ended 28 February 2023

---

#### 18. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 01 Mar 2022 £	Income £	Expenditure £	At 28 Feb 2023 £
Grants receivable	<u>5,370</u>	<u>21,250</u>	<u>(22,220)</u>	<u>4,400</u>
	At 01 Mar 2021 £	Income £	Expenditure £	At 28 Feb 2022 £
Grants receivable	<u>—</u>	<u>47,400</u>	<u>(42,030)</u>	<u>5,370</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	23,622	—	23,622
Current assets	215,882	4,400	220,282
Creditors less than 1 year	<u>(27,891)</u>	<u>—</u>	<u>(27,891)</u>
<b>Net assets</b>	<u>211,613</u>	<u>4,400</u>	<u>216,013</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	33,483	—	33,483
Current assets	125,133	—	125,133
Creditors less than 1 year	<u>(14,255)</u>	<u>—</u>	<u>(14,255)</u>
<b>Net assets</b>	<u>144,361</u>	<u>—</u>	<u>144,361</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.