

COMPANY REGISTRATION NUMBER: 12008843
CHARITY REGISTRATION NUMBER: 1203224

HATZOLA CANVEY LTD
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2025

WHITESIDE AND DAVIES LTD
Chartered Certified Accountants
158 Cromwell Road
Salford
M6 6DE

HATZOLA CANVEY LTD

Company Limited by Guarantee

Financial Statements

Year ended 31 May 2025

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HATZOLA CANVEY LTD

Company Limited by Guarantee

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

Year ended 31 May 2025

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 31 May 2025.

Reference and administrative details

Registered charity name	HATZOLA CANVEY LTD
Charity registration number	1203224
Company registration number	12008843
Principal office and registered office	22 Hardys Way Canvey Island Essex SS8 9PT

The trustees

Mr A Kaff
T Goldman
Mr Y Herzka

Independent examiner	D Pollak 158 Cromwell Road Salford M6 6DE
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Structure, governance and management

Hatzola Canvey Ltd is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 21 May 2019 as a company and the company number is 12008843. It was registered as a charity also on 21 May 2019 with a charity number 1203224. The Trustees in office throughout the year were Yidele Herzka, Abraham Kaff and Trainda Goldman. They were also directors for the purposes of company law. All trustees give of their time freely and no trustee remuneration was paid in the year.

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.

Objectives and activities

The charity's objects ("Objects") are specifically restricted to the following:

To preserve the health of persons suffering from physical or mental illness by providing or assisting in the provision of equipment, facilities and services ancillary to those provided by ambulance services and other statutory bodies, in particular through:

- A volunteer emergency medical first response service to relieve and assist those who are ill or sick or otherwise in need of medical care and attention.

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

Year ended 31 May 2025

- The provision of education, training, information, advice and guidance directed towards promoting health, safety and first aid.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Strategic report

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

Achievements and performance

The principal activity of the company is the provision of emergency medical services. The charity has provided training for 11 fully qualified ambulance technicians. These are volunteers that are ready to respond to any emergencies within the local community on a 24/7 basis. In order to administer first aid assistance, the charity has purchased a fully equipped ambulance with all necessary equipment. The trustees are happy with progress the charity has made in achieving its charitable objects.

Financial review

The trustees feel that the activity and surplus reflect the profile and standing within the local community. The impact for future year's expenditure is self-evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results. It represents the full reserves of the charity. The Trustees are satisfied that the balance of the Fund is satisfactory given the nature of revenue receipts against charitable activity and other costs. The free reserves of the charity, being the net current assets of the charity, amounted to £118,805 (2024: £132,213) all of which are unrestricted.

The trustees' annual report and the strategic report were approved on 20 February 2026 and signed on behalf of the board of trustees by:

Mr A Kaff
Trustee

HATZOLA CANVEY LTD

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of HATZOLA CANVEY LTD

Year ended 31 May 2025

I report to the trustees on my examination of the financial statements of HATZOLA CANVEY LTD ('the charity') for the year ended 31 May 2025.

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.

D Pollak
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

HATZOLA CANVEY LTD

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 May 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	5	116,462	116,462	208,201
Charitable activities	6	3,900	3,900	6,175
Total income		<u>120,362</u>	<u>120,362</u>	<u>214,376</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	915	915	2,825
Expenditure on charitable activities	8,9	111,509	111,509	96,174
Total expenditure		<u>112,424</u>	<u>112,424</u>	<u>98,999</u>
Net income and net movement in funds		<u>7,938</u>	<u>7,938</u>	<u>115,377</u>
Reconciliation of funds				
Total funds brought forward		132,213	132,213	16,836
Total funds carried forward		<u>140,151</u>	<u>140,151</u>	<u>132,213</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 6 to 13 form part of these financial statements.

HATZOLA CANVEY LTD

Company Limited by Guarantee

Statement of Financial Position

31 May 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	27,475	–
Current assets			
Debtors	17	110,548	131,937
Cash at bank and in hand		3,328	276
		<u>113,876</u>	<u>132,213</u>
Creditors: amounts falling due within one year	18	1,200	–
Net current assets		<u>112,676</u>	<u>132,213</u>
Total assets less current liabilities		<u>140,151</u>	<u>132,213</u>
Net assets		<u>140,151</u>	<u>132,213</u>
Funds of the charity			
Unrestricted funds		140,151	132,213
Total charity funds	19	<u>140,151</u>	<u>132,213</u>

For the year ending 31 May 2025 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 20 February 2026, and are signed on behalf of the board by:

Mr A Kaff
Trustee

The notes on pages 6 to 13 form part of these financial statements.

HATZOLA CANVEY LTD

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 May 2025

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 22 Hardys Way, Canvey Island, Essex, SS8 9PT.

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 requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

HATZOLA CANVEY LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

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.

HATZOLA CANVEY LTD

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Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

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:

Plant and machinery	- 15% reducing balance
Motor vehicles	- 25% reducing balance

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.

HATZOLA CANVEY LTD

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Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

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

Hatzola Canvey Ltd 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 £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	81,462	81,462	208,201	208,201
Grants				
Grants receivable	35,000	35,000	—	—
	<u>116,462</u>	<u>116,462</u>	<u>208,201</u>	<u>208,201</u>

HATZOLA CANVEY LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sale of goods/services as part of direct charitable activities	<u>3,900</u>	<u>3,900</u>	<u>6,175</u>	<u>6,175</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	<u>915</u>	<u>915</u>	<u>2,825</u>	<u>2,825</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable activity	64,346	64,346	66,855	66,855
Support costs	<u>47,163</u>	<u>47,163</u>	<u>29,319</u>	<u>29,319</u>
	<u>111,509</u>	<u>111,509</u>	<u>96,174</u>	<u>96,174</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activity	32,881	31,465	44,590	108,936	93,871
Governance costs	<u>—</u>	<u>—</u>	<u>2,573</u>	<u>2,573</u>	<u>2,303</u>
	<u>32,881</u>	<u>31,465</u>	<u>47,163</u>	<u>111,509</u>	<u>96,174</u>

HATZOLA CANVEY LTD

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Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

10. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
Premises	2,800	2,800	–
Communications and IT	6,412	6,412	–
General office	17,925	17,925	12,800
Finance costs	249	249	374
Governance costs	2,573	2,573	2,303
Insurance	10,427	10,427	8,763
Legal and professional	6,777	6,777	5,079
	<u>47,163</u>	<u>47,163</u>	<u>29,319</u>

11. Analysis of grants

	2025 £	2024 £
Grants to individuals		
Grants to individuals	31,465	33,608
Total grants	<u>31,465</u>	<u>33,608</u>

12. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>9,078</u>	<u>–</u>

13. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,573</u>	<u>2,303</u>

14. Staff costs

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

	2025 £	2024 £
Wages and salaries	<u>9,674</u>	<u>6,783</u>

HATZOLA CANVEY LTD

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Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

14. Staff costs *(continued)*

The average head count of employees during the year was 3 (2024: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	3	—

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

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

16. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Total £
Cost			
At 1 June 2024	—	—	—
Additions	600	35,953	36,553
At 31 May 2025	<u>600</u>	<u>35,953</u>	<u>36,553</u>
Depreciation			
At 1 June 2024	—	—	—
Charge for the year	90	8,988	9,078
At 31 May 2025	<u>90</u>	<u>8,988</u>	<u>9,078</u>
Carrying amount			
At 31 May 2025	<u>510</u>	<u>26,965</u>	<u>27,475</u>
At 31 May 2024	—	—	—

17. Debtors

	2025 £	2024 £
Other debtors	<u>110,548</u>	<u>131,937</u>

18. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>1,200</u>	<u>—</u>

HATZOLA CANVEY LTD

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

19. Analysis of charitable funds

Unrestricted funds

	At 1 June 2024 £	Income £	Expenditure £	At 31 May 2025 £
General funds	<u>132,213</u>	<u>120,362</u>	<u>(112,424)</u>	<u>140,151</u>

	At 1 June 2023 £	Income £	Expenditure £	At 31 May 2024 £
General funds	<u>16,836</u>	<u>214,376</u>	<u>(98,999)</u>	<u>132,213</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	27,475	27,475
Current assets	113,876	113,876
Creditors less than 1 year	<u>(1,200)</u>	<u>(1,200)</u>
Net assets	<u>140,151</u>	<u>140,151</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	—	—
Current assets	132,213	132,213
Creditors less than 1 year	<u>—</u>	<u>—</u>
Net assets	<u>132,213</u>	<u>132,213</u>