HATZOLA TRUST

England & Wales · Charity number 278914

Details

Status	Registered
Legal form	Other
Registered	1981-06-03
Register	View on the Charity Commission register

Contact

Address	Hatzola Trust Ltd Sir John & Lady Cohen Court Rookwood Road London N16 6SD
Phone	020 360 34111
Email	admin@hatzola.org
Website	www.hatzola.org

Activities

Objects: TO OR TOWARDS OR IN FURTHERANCE OR FOR THE BENEFIT OF SUCH ONE OR MORE CHARITIES CHARITABLE INSTITUTIONS OR CHARITABLE PURPOSES IN ANY PART OF THE WORLD IN SUCH SHARES AND IN SUCH MANNER AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION MAY FROM TIME TO TIME DETERMINE. IN PARTICULAR FOR THE PURPOSE OF PROVIDING RELIEF AND HELP FOR PERSONS WHO ARE SICK ILL AND OR ARE IN NEED OF MEDICAL ATTENTION AND HOSPITAL SERVICES.

Activities: Hatzola Trust is a non-profit organisation primarily set up to provide a Free 24 Hour First Responder and Ambulance Service for Medical Emergencies. Other humanitarian aid may also be provided.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People

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Geography

- **Area of benefit:** GREATER LONDON AREA
- Hackney

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£814,828	£820,001	£21,973	0
2024-07-31	£710,571	£717,247	£27,146	0
2023-07-31	£797,013	£803,131	£33,822	0
2022-07-31	£832,141	£962,227	£39,940	0
2021-07-31	£732,170	£728,314	£170,026	0
2020-07-31	£536,652	£534,773	£166,170	0

Trustees

Name	Role	Appointed
BENJAMIN STERN		2020-05-04
Chaim Solomon Goldman		2020-05-04
DR S SPRINGER		
MR G SCHLEIDER		
MR M BREUER		2012-09-11

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HATZOLA TRUST

England & Wales - Charity number 278914

Accounts



Lifeline

Annual Report and Accounts for Hatzola Trust
Year ended 31 July 2025

Chair's Statement

"Hatzola was a lifeline,"

“Things looked grim. I felt like it was over,” says Miriam, a patient who experienced a life-threatening heart scare. “But Hatzola was there for me. They came. **Hatzola was a lifeline**.”

Miriam is not alone – she numbers amongst the 9,457 people whose lives were impacted by Hatzola in this reporting year, hundreds of which owe their very lives to its incredible, lifesaving work.

Alongside our vital operational work, this year we devoted increased efforts in securing planning permission to begin building works on our new premises. This required extensive consultation with local authorities and key stakeholders. We are pleased to report that successful results were secured closely after the reporting year, ushering in a new phase of development for Hatzola.

We are also deeply grateful to two generous sponsors who have pledged to fund two new ambulances to be custom-built for Hatzola. These essential investments will greatly increase our capacity to respond swiftly and effectively to those urgently in need.

I am honoured to share with you here our Annual Report and Accounts for the year ending July 2025. It tells a story of heroic volunteers, courageous acts and human resilience.

The story of Hatzola.

Mr M Breuer
Chair of Trustees



The King's Award for Voluntary Service



Charles the Third,

By the Grace of God of the United Kingdom of Great Britain and Northern Ireland and of Our other Realms and Territories King, Defender of the Faith, to

Hatzola Trust Ltd

Medically trained volunteers providing emergency assistance, hospital transport & health prevention.

Greeting!

We being cognisant of the said group's outstanding voluntary work in the community, and being desirous of showing Our Royal Favour do hereby confer upon it:

The King's Award for Voluntary Service
for voluntary service by groups in the community 2023

for such period as the group continues to provide its current service and do hereby give permission for the authorised emblem of the said Award to be displayed on the group's letterhead and other public material.

Given at Our Court of Saint James's under Our Royal Sign Manual this fourteenth day of November 2023 in the first year of Our Reign.

The King's Award for Voluntary Service



Hatzola's certificate upon receiving the King's Award for Voluntary Service, November 2023.

Charitable Objectives



The objects of Hatzola Trust, as set out in its Trust Deed, are:

To or towards or in furtherance or for the benefit of such one or more charities, charitable institutions or charitable purposes in any part of the world in such shares and in such manner as the trustees in their absolute discretion may from time to time determine. In particular for the purpose of providing relief and help for persons who are sick, ill or are in need of medical attention and hospital services.

The charity is CQC registered and works closely alongside Hatzola Trust Limited, a registered charity (number 1160299) which has common charitable objectives and shared trustees. The charity's activities and the assets it uses are funded by Hatzola Trust Limited.

Structure, Governance and Management

The charity is a charitable trust governed by its Trust Deed. The charity is run by the board of trustees, who are required to apply the charity's resources to achieve its charitable objects, and to provide strategic leadership of the charity's work. There are currently five trustees with wide-ranging skills and experience relevant to the charity's activities. All trustees were provided with a full induction into the charity's work prior to their appointment, and meet regularly to govern and lead the charity's work.

Our Mission

Hatzola is dedicated to saving and enhancing the lives of the general public, including the ill, disabled or other medically vulnerable members of society.



Our Strategy

Constant Development
We continuously improve our emergency response time and services through training and system upgrades

Purpose-built Facilities
We continue to work on establishing new premises to house offices, communication/training centres and state-of-the-art ambulance bays

Financial Sustainability
We actively raise and manage the funds required to maintain our life-sustaining charity

Achievements & Performance

WE SUPPORTED



9,457

PEOPLE ACROSS THE LOCAL COMMUNITY THIS YEAR


OUR NUMBERS
Patients 5,206
Children 2,731
Adults 1,832
Elderly 643
Staff and Volunteers
Administrators 3
Trained dispatchers 18
Qualified emergency responders 49
Licensed paramedics 10
Paramedics-in-training 6
Servicing volunteers 6
Calls received 9,556
Calls attended 5,206
Ambulance Transport
To hospital 1,973
Inter-hospital 26
Hospital to home 148
Response time for critical incidents
2 minutes

Our Line of Work

EMERGENCY SERVICES

CALL-TAKING AND DISPATCH

Calls to the charity's emergency line are answered by any of its 18 trained dispatchers. An extensive team of volunteer call-takers means phones are answered 24/7 with minimal wait time. The dispatcher professionally assesses the situation, arranging for relevant help.

This service is enhanced by Hatzola's use of its electronic CAD (Call-taking And Dispatch) system which improves efficiency and quality assurance.

EMERGENCY RESPONDERS

Hatzola's team of 49 emergency responders are famed for their speedy response time – users can count on help arriving within 2 minutes of placing that call. All responders are volunteers, who selflessly devote of their time and skills to ensure the good health and preservation of life in the community.

Additionally, 10 of Hatzola's responders have trained and been qualified as paramedics - and are able to give enhanced medical care to patients..

ON-SITE TREATMENT

Hatzola's responders are equipped with the necessary knowledge and resources to administer first-aid, on-site treatment upon arriving at the scene of crisis. When a response can be delivered on-site, precious seconds are saved – often spelling the difference between life and death.

Our Line of Work

EMERGENCY SERVICES

MEDICATION

All responders are equipped with supply kits and basic medications to use where necessary. Controlled drugs are kept in a monitored safe only to be accessed by authorised personnel; this ensures safe usage and meets regulatory demands.

TRANSPORT

The charity maintains a state-of-the-art ambulance fleet consisting of 4 ambulances and 2 response vehicles. These are regularly assessed to ascertain optimum functioning. Aside for transporting patients to hospital as a response to an emergency call-out, Hatzola will provide ambulance transport upon requests from patients, local GP surgeries or hospitals.

SERVICE UNIT

A dedicated unit of 6 volunteers keep all ambulances orderly, well-stocked and at prime function, enabling vehicles to be ready at a moment's notice. The unit also takes care of clearing away debris from a complex callout.

The Hatzola members were extremely calm, collected and competent.

Mrs R.

Keeping in Line

STAFF TRAINING

EMERGENCY RESPONSE TRAINING

Ongoing trainings are in place for all emergency responders, ensuring their knowledge, skills and service remain up-to-date in a fast-changing medical world. These include monthly case reviews to monitor performance and to ensure best practice in line with NICE (National Institute for Health and Care Excellence) guidelines and internal policies.

MENTAL HEALTH TRAINING

Hatzola has added Mental Health Training to its training roster; an increase in mental health emergency calls showed the need for responders to be equipped in dealing with such cases. The training was delivered by a Homerton Psychological Medicine & Consultant Psychiatrist. This training clearly outlined real-life, relevant scenarios, and was well-received by attendees.

Additionally, 4 Hatzola volunteers were trained by Dr David Fox, an Orthodox Jewish Los Angeles psychologist, to address psychological emergencies specifically for members of the Jewish community in a sensitive and culturally appropriate manner.









A Front-Line Role

COMMUNITY WORK

HEALTH COMMUNICATIONS

As a longstanding trusted community brand, Hatzola plays a vital role in local health communications, sharing topical information. External bodies, from the local authority (such as Hackney Health) to larger-scale groups, contact Hatzola when trying to address emerging issues in the Charedi community.

PUBLIC ACCESS TO AED'S

In a life-threatening situation, even waiting for Hatzola responders to arrive can take too long. That's why a new initiative was born: Hatzola has installed AED's (Automated External Defibrillators) in local public spaces, such as synagogues, so that any bystander can support a patient facing cardiac arrest. Currently, 15 machines have been installed and plans for more are underway.

COMMUNITY EVENTS

Shomrim's annual Emergency Services Open Day is a much-anticipated, well-attended community display of local emergency services such as the Metropolitan Police, London Fire Brigade – and of course, Hatzola. Over 6,000 visitors to the event had the opportunity to interact and learn about Hatzola's lifesaving work, with children having a close-up look at ambulances and equipment to learn about improved safety measures.

SCHOOL SAFETY

Hatzola volunteers regularly conduct first-aid trainings in local schools and similar settings, instructing staff on how to deal with minor emergencies, how to approach the situation, and when help should be called.



Our Line of Vision

PARTNERSHIPS

TRANSATLANTIC CARE

Hatzola maintains close ties with other health organisations in the UK and abroad. In a particular case, Hatzola was instrumental in transferring a baby who required urgent specialized care to the United States, teaming up with Hatzola Air (of USA) to facilitate the transfer.



LAS AND METROPOLITAN POLICE SUPPORT

At local accidents, Hatzola is often called to the scene alongside the London Ambulance Service (LAS) to provide the professional, speedy care it is famed for. Collaboration with the local police force is also a key to Hatzola's wider reach, with the charity readily dispatching volunteers when asked to do so.



Hatzola have always provided significant support to the Emergency Department (at Homerton Hospital), for example, with enabling timely transfers for patients who might have time critical conditions and require an alternative hospital... We are incredibly grateful for the invaluable support that the team offer our Trust, and our Emergency Department in particular, in helping us in caring for our patients.

Dr. E. Rowland
Emergency Medicine Consultant
Associate Medical Director IMRS Division
Homerton University Hospital
Co-Chair London Regional Board RCEM

Hatzola Work in Partnership with all Major Response Services

LONDON'S AIR AMBULANCE

METROPOLITAN POLICE

NHS

LFB
LONDON FIRE BRIGADE

Notable Visits

Hatzola hosted visits for key community decision-makers, presenting its current headquarters and future building plans, and conducting roundtable discussions about its work. Visitors unfailingly express amazement at the charity's incredible acts of daily rescue.

With Jack Lubner,
Parliamentary Researcher, Feb 2025



With Lord David Wolfson,
Shadow Attorney General, Feb 2025



With Lord Mike Katz MBE, Feb 2025



With Senior representatives from the
Reform Party, Jul 2025

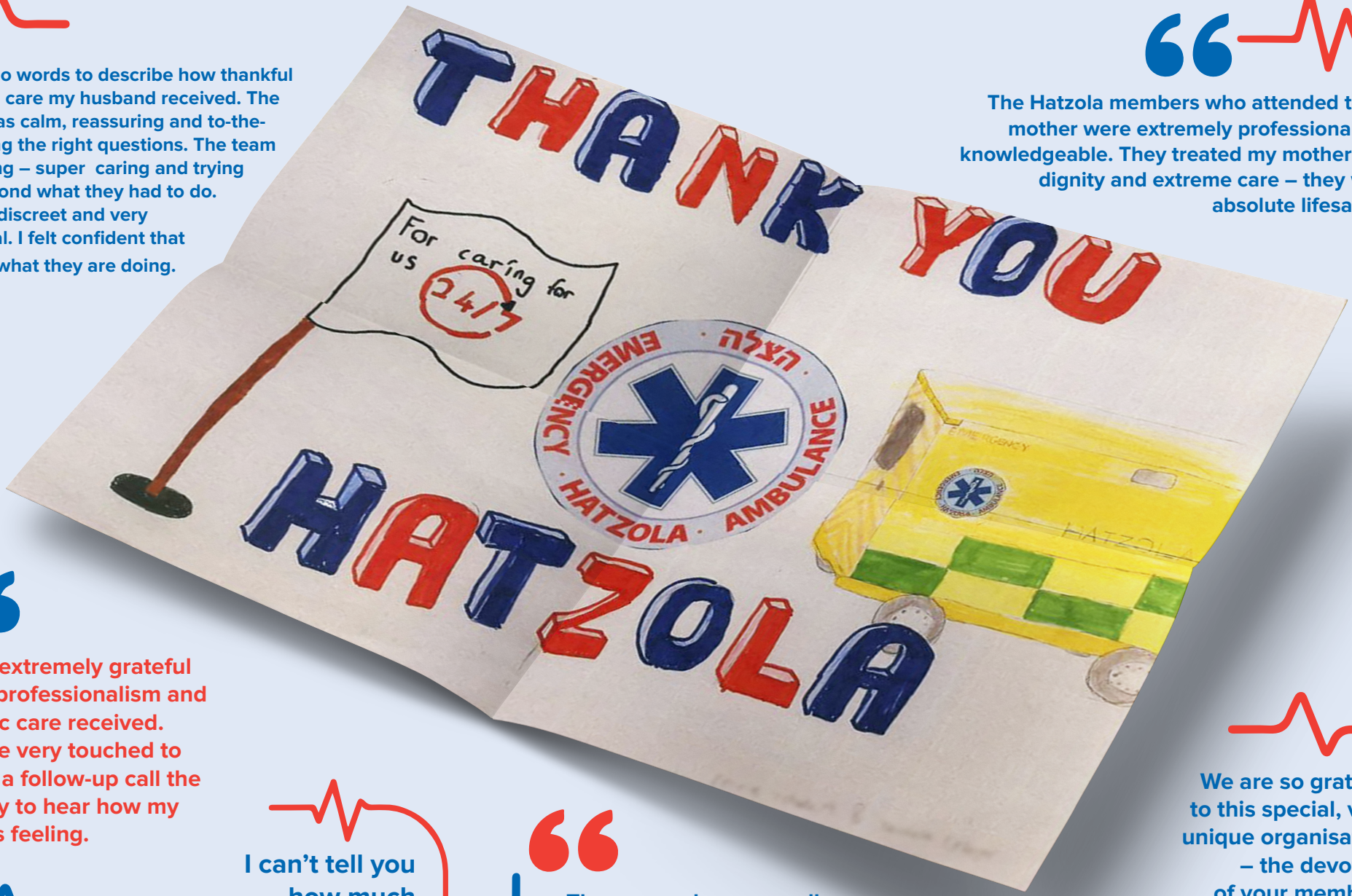


With Tim Waters, SpAd to the Secretary
of State for Education, Feb 2025



There are no words to describe how thankful I am for the care my husband received. The operator was calm, reassuring and to-the-point, asking the right questions. The team was amazing – super caring and trying to help beyond what they had to do. They were discreet and very professional. I felt confident that they knew what they are doing.

Mrs A.



The Hatzola members who attended to my mother were extremely professional and knowledgeable. They treated my mother with dignity and extreme care – they were absolute lifesavers.

S.B.

We are extremely grateful for the professionalism and fantastic care received. We were very touched to receive a follow-up call the next day to hear how my son was feeling.

Mr P.

I can't tell you how much I appreciate your help.

Mrs F.

The responder was really amazing with my son who was in a lot of pain. He made him calm and feel comfortable and was extremely competent.

R.W.

We are so grateful to this special, very unique organisation – the devotion of your members and volunteers is remarkable.

Mrs R.

In The Pipeline

FUTURE PLANS

FINANCES

Explore new fundraising avenues and expand existing streams, so that finances remain stable.

COMPLIANCE

Continue to carefully examine methodology and processes to ascertain all regulatory requirements are met.

RESPONDER COHORT

Grow our responder team by another 7 members, to meet the ever-growing need.

DEVELOPMENT OF HATZOLA HEADQUARTERS

Continue to fundraise and develop plans for Hatzola's new headquarters (which will include a purpose-built base and storage area for Hatzola activities and supplies), in conjunction with Hatzola Trust. The project will ultimately enhance quality, efficiency and reach of all services.











Hatzola members do not leave once the emergency is over, but will be there to ensure we are calm and well-taken care of."

Family S.

Hatzola Trust Trustees' Annual Report

Year ended 31 July 2025

Financial Review

The Trustees gratefully acknowledge that the charity's services are made possible by the generous support of The Kirsch Foundation, amongst other anonymous supporters and community donors.

Reserves Policy

The charity has a policy to maintain unrestricted funds, which are the free reserves of the charity, at a level which provides sufficient funds to cover management and administration costs in the medium term and allows for the continued planned expansion of activities.

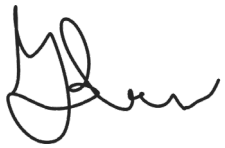
The charity's total funds as at 31 July 2025 was £21,973, all unrestricted.

The charity is funded by Hatzola Trust Limited which has reserves of £3,926,724 as at 31 July 2025.

Approval

The trustees' annual report was approved on 25 May 2026 and signed on behalf of the board of trustees by:

Mr M Breuer
Chair of Trustees



Independent Examiner's Report

To the Trustees of Hatzola Trust - Year ended 31 July 2025

I report to the trustees on my examination of the financial statements of Hatzola Trust ('the charity') for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

David Goldberg

David Goldberg FCA DChA
Independent Examiner

New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

26 May 2026

Statement of Financial Activities

Hatzola Trust - Year ended 31 July 2025

	Note	Unrestricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	4	814,828	**814,828**	710,571
TOTAL INCOME		814,828	**814,828**	710,571
Expenditure				
Expenditure on charitable activities	5,6	820,001	**820,001**	717,247
Total expenditure		820,001	**820,001**	717,247
Net expenditure and net movements in funds		(5,173)	**(5,173)**	(6,676)
Reconciliation of funds				
Total funds brought forward		27,146	**27,146**	33,822
TOTAL FUNDS CARRIED FORWARD		21,973	**21,973**	27,146

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

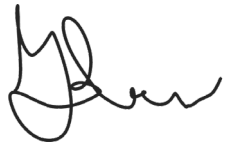
The notes on pages 21 to 29 form part of these financial statements.

Statement of Financial Position

Hatzola Trust - Year ended 31 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	11	**23,588**	28,135
Current assets			
Cash at bank and in hand		**185**	811
Creditors: amounts falling due within one year	12	**1,800**	1,800
Net current liabilities		**1,615**	989
Total assets less current liabilities		**21,973**	27,146
Net assets		**21,973**	27,146
Funds of the charity			
Unrestricted funds		**21,973**	27,146
Total charity funds	13	**21,973**	27,146

The financial statements were approved by the Board of Trustees and authorised for issue on 25 May 2026, and are signed on behalf of the board by:



Mr M Breuer
Trustee

The notes on pages 21 to 29 form part of these financial statements.

Statement of Cash Flows

Hatzola Trust - Year ended 31 July 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure	**(5,173)**	(6,676)
Adjustments for:		
Depreciation of tangible fixed assets	**4,547**	6,063
Cash generated from operations	**(626)**	(613)
Net cash used in operating activities	**(626)**	(613)
Net decrease in cash and cash equivalents	**(626)**	(613)
Cash and cash equivalents at beginning of year	**811**	1,424
Cash and cash equivalents at end of year	**185**	811

The notes on pages 21 to 29 form part of these financial statements.

Notes to the Financial Statements

Hatzola Trust - Year ended 31 July 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Office 4, 1 Rookwod Road, London, N16 6SD.

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 Charities Act 2011.

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 (rounded to the nearest pound), 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

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees

3. Accounting policies (continued)

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.

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

3. Accounting policies (continued)

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.

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:

Fixtures and fittings - 25% reducing balance
Motor vehicles - 25% reducing balance
Computer equipment - 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

3. Accounting policies (continued)

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.

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.

Notes to the Financial Statements (continued)

Hatzola Trust - Year ended 31 July 2025

4. Donations and legacies

	Unrestricted funds £	Total funds 2025 £	Unrestricted funds £	Total funds 2024 £
Donations				
Donations	814,828	**814,828**	710,571	710,571

5. Expenditure on charitable activities by fund type

	Unrestricted funds £	Total funds 2025 £	Unrestricted funds £	Total funds 2024 £
Medical emergency response activities	820,001	**820,001**	717,247	717,247

Notes to the Financial Statements (continued)

Hatzola Trust - Year ended 31 July 2025

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Total Funds 2025 £	Total Funds 2024 £
Medical emergency response activities	798,266	21,735	**820,001**	717,247

Breakdown of expenses	2025 £	2024 £
Ambulance maintenance	**133,164**	140,834
Communication	**52,063**	64,363
Compliance	**36,772**	49,930
Depreciation	**4,547**	6,062
Insurance	**61,457**	53,947
Medical supplies and equipment	**86,980**	62,085
Office costs	**61,251**	31,463
Other	**28,349**	7,441
Rent	**63,636**	50,468
Responders support	**14,195**	40,445
Training	**97,495**	22,899
Wages	**158,357**	167,596
	798,266	697,533

Grant funding of activities are grants paid to institutions to provide humanitarian aid.

Notes to the Financial Statements (continued)

Hatzola Trust - Year ended 31 July 2025

7. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**4,547**	6,063

8. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	**1,800**	1,800

9. Staff costs

The average head count of employees during the year was Nil (2024: Nil).
No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

There was no remuneration paid to the trustees. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

Notes to the Financial Statements (continued)

Hatzola Trust - Year ended 31 July 2025

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Computer equipment £	Total £
Cost						
At 1 August 2024 and 31 July 2025	9,950	2,350	296,997	349,428	9,346	**668,071**
Depreciation						
At 1 August 2024	-	1,932	288,772	341,549	7,683	**639,936**
Charge for the year	-	105	2,056	1,970	416	**4,547**
At 31 July 2025	-	2,037	290,828	343,519	8,099	**644,483**
Carrying amount						
At 31 July 2025	9,950	313	6,169	5,909	1,247	**23,588**
At 31 July 2024	9,950	418	8,225	7,879	1,663	**28,135**

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	**1,800**	1,800

Notes to the Financial Statements (continued)

Hatzola Trust - Year ended 31 July 2025

13. Analysis of charitable funds

Unrestricted funds	At 1 August 2024 £	Income £	Expenditure £	At 31 July 2025 £
General funds	27,146	814,828	(820,001)	**21,973**

	At 1 August 2023 £	Income £	Expenditure £	At 31 July 2024 £
General funds	33,822	710,571	(717,247)	27,146

14. Analysis of net assets between funds

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	23,588	**23,588**
Current assets	185	**185**
Creditors less than 1 year	(1,800)	**(1,800)**
Net assets	21,973	**21,973**

14. Analysis of net assets between funds (continued)

	Unrestricted funds £	Total funds 2024 £
Tangible fixed assets	28,135	28,135
Current assets	811	811
Creditors less than 1 year	(1,800)	(1,800)
Net assets	27,146	27,146

15. Analysis of changes in net debt

	At 1 August 2024 £	Cash flows £	At 31 July 2025 £
Cash at bank and in hand	811	(626)	**185**

16. Related parties

The charity received donations totalling £814,053 (2024: £709,166) from Hatzola Trust Limited to fund its medical emergency response activities.

Hatzola Trust Limited is a charity with the same charitable objects as Hatzola Trust and with common trustees.

Reference & Administrative Details

Registered Charity Name: Hatzola Trust

Charity Registration Number: 278914

Principal Office and Registered Office:
Suite 4
1 Rookwood Road
London N16 6SD

Trustees:
Mr M Breuer
Mr C S Goldman
Mr G Schleider
Dr S G Springer
Mr B Stern

Independent Examiner:
David Goldberg FCA DChA
New Burlington House
1075 Finchley Road
London
NW11 0PU



Hatzola is definitely the most outstanding organisation I have come across.

Mr B.

HATZOLA TRUST

England & Wales - Charity number 278914

Accounts



Lifeline

Annual Report and Accounts for Hatzola Trust
Year ended 31 July 2024

Chair's Statement

"Hatzola was a lifeline,"

says Shlomo, a heart patient whose life was saved by our dedicated volunteers. His story is one of thousands—real people whose lives have been touched, supported, and saved by the tireless work of our emergency responders.

This past year has been a landmark one for Hatzola. Driven by our unwavering mission to safeguard health and save lives, we have continued to grow and adapt to meet the evolving needs of our community. We proudly welcomed five new responders to our team, expanding our capacity and strengthening our ability to be that vital “lifeline” wherever and whenever it’s needed most.

In a deeply humbling moment, Hatzola was honoured with the King’s Award for Voluntary Service—an extraordinary recognition of the dedication, professionalism, and compassion that defines our work. We are privileged to receive this national accolade and remain committed to upholding the values that earned it.

It is with immense pride that I present our Annual Report and Accounts for the year ending July 2024. Within these pages, you will find a glimpse into the remarkable efforts of our volunteer-led organisation—stories of service, hope, and human resilience.

Join us in reflecting on the lives changed and the journeys toward recovery made possible by Hatzola.

It’s an inspiring journey—and one we are honoured to share with you.

Mr M Breuer
Chair of Trustees



The King's Award for Voluntary Service



Charles the Third,

By the Grace of God of the United Kingdom of Great Britain and Northern Ireland and of Our other Realms and Territories King, Defender of the Faith, to

Hatzola Trust Ltd

Medically trained volunteers providing emergency assistance, hospital transport & health prevention.

Greeting!

We being cognisant of the said group's outstanding voluntary work in the community, and being desirous of showing Our Royal Favour do hereby confer upon it:

The King's Award for Voluntary Service
for voluntary service by groups in the community 2023

for such period as the group continues to provide its current service and do hereby give permission for the authorised emblem of the said Award to be displayed on the group's letterhead and other public material.

Given at Our Court of Saint James's under Our Royal Sign Manual this fourteenth day of November 2023 in the first year of Our Reign.

The King's Award for Voluntary Service



Hatzola's certificate upon receiving the King's Award for Voluntary Service, November 2023.

Charitable Objectives



The objects of Hatzola Trust, as set out in its Trust Deed, are:

To or towards or in furtherance or for the benefit of such one or more charities, charitable institutions or charitable purposes in any part of the world in such shares and in such manner as the trustees in their absolute discretion may from time to time determine. In particular for the purpose of providing relief and help for persons who are sick, ill or are in need of medical attention and hospital services.

The charity is CQC registered and works closely alongside Hatzola Trust Limited, a registered charity (number 1160299) which has common charitable objectives and shared trustees. The charity's activities and the assets it uses are funded by Hatzola Trust Limited.

Structure, Governance and Management

The charity is a charitable trust governed by its Trust Deed. The charity is run by the board of trustees, who are required to apply the charity's resources to achieve its charitable objects, and to provide strategic leadership of the charity's work. There are currently five trustees with wide-ranging skills and experience relevant to the charity's activities. All trustees were provided with a full induction into the charity's work prior to their appointment, and meet regularly to govern and lead the charity's work.

Our Mission

Hatzola is dedicated to saving and enhancing the lives of the general public, including the ill, disabled or other medically vulnerable members of society.



Our Strategy

Constant Development
We continuously improve our emergency response time and services through training and system upgrades

Purpose-built Facilities
We continue to work on establishing new premises to house offices, communication/training centres and state-of-the-art ambulance bays

Financial Sustainability
We actively raise and manage the funds required to maintain our life-sustaining charity

Achievements & Performance

WE SUPPORTED



PEOPLE ACROSS THE LOCAL COMMUNITY THIS YEAR


HATZOLA
OUR NUMBERS
Patients 5,122
Children 2,429
Adults 1,689
Elderly 806
Age unknown 198
Staff and Volunteers
Administrators 3
Trained dispatchers 21
Qualified emergency responders 53
Licensed paramedics 10
Paramedics-in-training 6
Servicing volunteers 8
Calls received 9,241
Calls attended 5,122
Ambulance Transport
To hospital 1,964
Inter-hospital 34
Hospital to home 148
Response time for critical incidents
2 minutes

Our Line of Work

EMERGENCY SERVICES

CALL-TAKING AND DISPATCH

Calls to the charity's emergency line are answered by any of its 21 trained dispatchers. An extensive team of volunteer call-takers means phones are answered 24/7 with minimal wait time. The dispatcher professionally assesses the situation, arranging for relevant help.

This service is enhanced by Hatzola's use of its electronic CAD (Call-taking And Dispatch) system which improves efficiency and quality assurance.

EMERGENCY RESPONDERS

Hatzola's team of 53 emergency responders are famed for their speedy response time – users can count on help arriving within 2 minutes of placing that call. All responders are volunteers, who selflessly devote of their time and skills to ensure the good health and preservation of life in the community.

This year, we were pleased to welcome 5 new volunteer responders to Hatzola's ranks. The recruits spent several months on training and apprenticeship to attain the standards of knowledge and expertise needed for this role.

ON-SITE TREATMENT

Hatzola's responders are equipped with the necessary knowledge and resources to administer first-aid, on-site treatment upon arriving at the scene of crisis. When a response can be delivered on-site, precious seconds are saved – often spelling the difference between life and death.

Our Line of Work

EMERGENCY SERVICES

MEDICATION

All responders are equipped with supply kits and basic medications to use where necessary. Controlled drugs are kept in a monitored safe only to be accessed by authorised personnel; this ensures safe usage and meets regulatory demands.

TRANSPORT

The charity maintains a state-of-the-art ambulance fleet consisting of 4 ambulances and 2 response vehicles. These are regularly assessed to ascertain optimum functioning. Aside for transporting patients to hospital as a response to an emergency call-out, Hatzola will provide ambulance transport upon requests from patients, local GP surgeries or hospitals.

SERVICE UNIT

A dedicated unit of 8 volunteers keeps all ambulances orderly, well-stocked and at prime function, enabling vehicles to be ready at a moment's notice. The unit also takes care of clearing away debris from a complex callout.

The Hatzola members were extremely calm, collected and competent.

Mrs R.

Keeping in Line

STAFF TRAINING

EMERGENCY RESPONSE TRAINING

Ongoing trainings are in place for all emergency responders, ensuring their knowledge, skills and service remain up-to-date in a fast-changing medical world. These include monthly case reviews to monitor performance and to ensure best practice in line with NICE (National Institute for Health and Care Excellence) guidelines and internal policies.

MENTAL HEALTH TRAINING

Hatzola has recently added Mental Health Training to its training roster; an increase in mental health emergency calls showed the need for responders to be equipped in dealing with such cases. The training was delivered by a Homerton Psychological Medicine & Consultant Psychiatrist. This training clearly outlined real-life, relevant scenarios, and was well-received by attendees.

Additionally, 4 Hatzola volunteers have been trained by Dr David Fox, an Orthodox Jewish Los Angeles psychologist, to address psychological emergencies specifically for members of the Jewish community in a sensitive and culturally appropriate manner.

NEW PARAMEDIC COHORT

This year, 10 of Hatzola's volunteers have become qualified as paramedics - an impressive achievement which comes after months of training and a collective 150 hours of placement work. This means Hatzola can now give more – a step above standard first-aid. As part of this training, Hatzola partnered with local hospitals such as Homerton and Stanmore for trainee placements.









A Front-Line Role

COMMUNITY WORK

HEALTH COMMUNICATIONS

As a longstanding trusted community brand, Hatzola plays a vital role in local health communications, sharing topical information. External bodies, from the local authority (such as Hackney Health) to larger-scale groups, contact Hatzola when trying to address emerging issues in the Charedi community.

PUBLIC ACCESS TO AED'S

In a life-threatening situation, even waiting for Hatzola responders to arrive can take too long. That's why a new initiative was born: Hatzola has installed AED's (Automated External Defibrillators) in local public spaces, such as synagogues, so that any bystander can support a patient facing cardiac arrest. Currently, 15 machines have been installed and plans for more are underway.

SCHOOL SAFETY

Hatzola volunteers regularly conduct first-aid trainings in local schools and similar settings, instructing staff on how to deal with minor emergencies, how to approach the situation, and when help should be called.

COMMUNITY EVENTS

Shomrim's annual Emergency Services Open Day is a much-anticipated, well-attended community display of local emergency services such as the Metropolitan Police, London Fire Brigade – and of course, Hatzola. Over 6,000 visitors to the event had the opportunity to interact and learn about Hatzola's lifesaving work, with children having a close-up look at ambulances and equipment to learn about improved safety measures.



Our Line of Vision

PARTNERSHIPS

TRANSATLANTIC CARE

Hatzola maintains close ties with other health organisations in the UK and abroad. This year, Hatzola was instrumental in the case of a particular baby who required urgent transferral to the United States for treatment, teaming up with Hatzola Air (of USA) to facilitate the transfer.



LAS AND METROPOLITAN POLICE SUPPORT

At local accidents, Hatzola is often called to the scene alongside the London Ambulance Service (LAS) to provide the professional, speedy care it is famed for. Collaboration with the local police force is also a key to Hatzola's wider reach, with the charity readily dispatching volunteers when asked to do so.



Hatzola have always provided significant support to the Emergency Department (at Homerton Hospital), for example, with enabling timely transfers for patients who might have time critical conditions and require an alternative hospital... We are incredibly grateful for the invaluable support that the team offer our Trust, and our Emergency Department in particular, in helping us in caring for our patients.

Dr. E. Rowland
Emergency Medicine Consultant
Associate Medical Director IMRS Division
Homerton University Hospital
Co-Chair London Regional Board RCEM

Hatzola Work in Partnership with all Major Response Services

LONDON'S AIR AMBULANCE

METROPOLITAN POLICE

NHS

LFB
LONDON FIRE BRIGADE

Notable Visits

Hatzola hosted visits for key community decision-makers, presenting its current headquarters and future building plans, and conducting roundtable discussions about its work. Visitors unfailingly express amazement at the charity's incredible acts of daily rescue.

With Mary Gildon, MP



With the Hackney Planning Team



With Councillor Christopher Kennedy and Carolyne Sharpe



With Baroness Scott

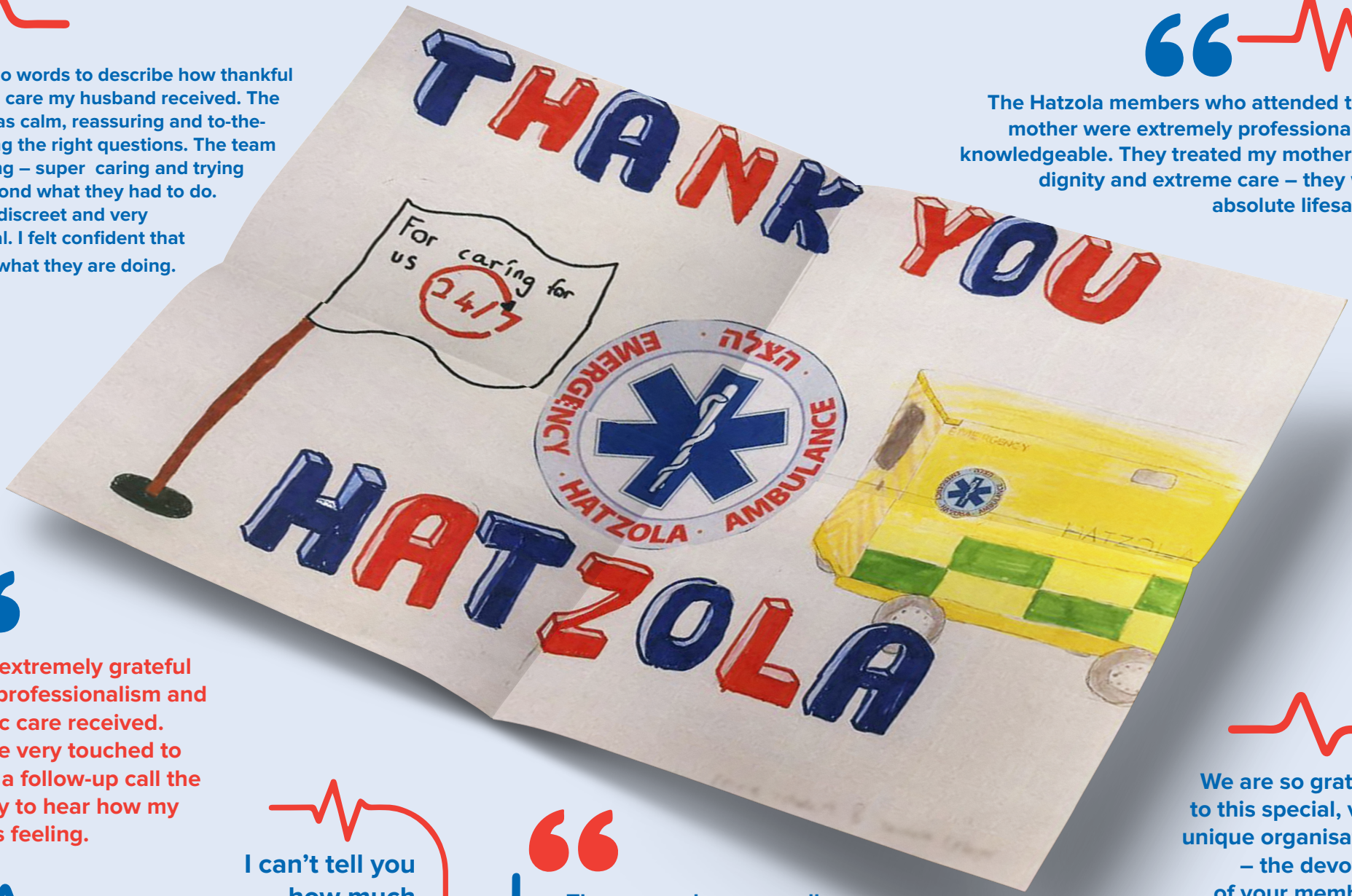


With Jonathan Daniels, of the DfE



There are no words to describe how thankful I am for the care my husband received. The operator was calm, reassuring and to-the-point, asking the right questions. The team was amazing – super caring and trying to help beyond what they had to do. They were discreet and very professional. I felt confident that they knew what they are doing.

Mrs A.



The Hatzola members who attended to my mother were extremely professional and knowledgeable. They treated my mother with dignity and extreme care – they were absolute lifesavers.

S.B.

We are extremely grateful for the professionalism and fantastic care received. We were very touched to receive a follow-up call the next day to hear how my son was feeling.

Mr P.

I can't tell you how much I appreciate your help.

Mrs F.

The responder was really amazing with my son who was in a lot of pain. He made him calm and feel comfortable and was extremely competent.

R.W.

We are so grateful to this special, very unique organisation – the devotion of your members and volunteers is remarkable.

Mrs R.

In The Pipeline

FUTURE PLANS

FINANCES

Explore new fundraising avenues and expand existing streams, so that finances remain stable.

COMPLIANCE

Continue to carefully examine methodology and processes to ascertain all regulatory requirements are met.

PARAMEDIC COHORT

Grow paramedic cohort by another six members, who are currently still training, in response to the overwhelmingly positive feedback to this new venture.

DEVELOPMENT OF HATZOLA HEADQUARTERS

Continue to fundraise and develop plans for Hatzola's new headquarters (which will include a purpose-built base and storage area for Hatzola activities and supplies), in conjunction with Hatzola Trust Limited. The project will ultimately enhance quality, efficiency and reach of all services.











Hatzola members do not leave once the emergency is over, but will be there to ensure we are calm and well-taken care of."

Family S.

Hatzola Trust Trustees' Annual Report

Year ended 31 July 2024

Financial Review

The Trustees gratefully acknowledge that the charity's services are made possible by the generous support of The Kirsch Foundation, amongst other anonymous supporters and community donors.

Reserves Policy

The charity has a policy to maintain unrestricted funds, which are the free reserves of the charity, at a level which provides sufficient funds to cover management and administration costs in the medium term and allows for the continued planned expansion of activities. The charity's total funds as at 31 July 2024 was £27,146, all unrestricted.
The charity is funded by Hatzola Trust Limited which has reserves of £3,318,343 as at 31 July 2024.

Risk Management

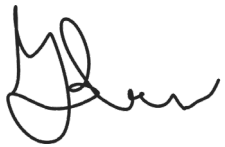
The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures help manage the identified risks.

Public Benefit

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission as well as the Equalities Act 2010 when reviewing the Charity's aims and objectives and in planning future activities.

Approval

The trustees' annual report was approved on 30 May 2025 and signed on behalf of the board of trustees by:



Mr M Breuer
Chair of Trustees

Independent Examiner's Report

To the Trustees of Hatzola Trust - Year ended 31 July 2024

I report to the trustees on my examination of the financial statements of Hatzola Trust ('the charity') for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

David Goldberg FCA DChA
Independent Examiner

New Burlington House
1075 Finchley Road
LONDON
NW11 0PU
30 May 2025

Statement of Financial Activities

Hatzola Trust - Year ended 31 July 2024

	Note	Unrestricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	4	710,571	**710,571**	797,013
TOTAL INCOME		710,571	**710,571**	797,013
Expenditure				
Expenditure on charitable activities	5,6	717,247	**717,247**	803,131
Total expenditure		717,247	**717,247**	803,131
Net (expenditure)/income and net movements in funds		(6.676)	**(6,676)**	(6,118)
Reconciliation of funds				
Total funds brought forward		33,822	**33,822**	39,940
TOTAL FUNDS CARRIED FORWARD		27,146	**27,146**	33,822

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 21 to 28 form part of these financial statements.

Statement of Financial Position

Hatzola Trust - Year ended 31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	**28,135**	34,198
Current assets			
Cash at bank and in hand		**811**	1,424
Creditors: amounts falling due within one year	12	**1,800**	1,800
Net current liabilities		**989**	376
Total assets less current liabilities		**27,146**	33,822
Net assets		**27,146**	33,822
Funds of the charity			
Unrestricted funds		**27,146**	33,822
Total charity funds	13	**27,146**	33,822

The financial statements were approved by the Board of Trustees and authorised for issue on 30 May 2025 and are signed on behalf of the board by:

Mr M Breuer
Trustee

The notes on pages 21 to 28 form part of these financial statements.

Statement of Cash Flows

Hatzola Trust - Year ended 31 July 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure	**(6,676)**	(6,118)
Adjustments for:		
Depreciation of tangible fixed assets	**6,063**	8,083
Accrued income	**-**	(1,800)
Cash generated from operations	**(613)**	165
Net cash (used in)/from operating activities	**(613)**	165
Net (decrease)/increase in cash and cash equivalents	**(613)**	165
Cash and cash equivalents at beginning of year	**1,424**	1,259
Cash and cash equivalents at end of year	**811**	1,424

The notes on pages 21 to 28 form part of these financial statements.

Notes to the Financial Statements

Hatzola Trust - Year ended 31 July 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Office 4, 1 Rookwod Road, London, N16 6SD.

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 Charities Act 2011.

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

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees

3. Accounting policies (continued)

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.

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

3. Accounting policies (continued)

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.

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:

Fixtures and fittings - 25% reducing balance
Motor vehicles - 25% reducing balance
Computer equipment - 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

3. Accounting policies (continued)

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.

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.

4. Donations and legacies

	Unrestricted funds £	Total funds 2024 £	Unrestricted funds £	Total funds 2023 £
Donations				
Donations	710,571	**710,571**	797,013	797,013

5. Expenditure on charitable activities by fund type

	Unrestricted funds £	Total funds 2024 £	Unrestricted funds £	Total funds 2023 £
Medical emergency response activities	717,247	**717,247**	801,241	801,241
Support costs	-	**-**	1,890	1,890
	717,247	**717,247**	803,131	803,131

Notes to the Financial Statements (continued)

Hatzola Trust - Year ended 31 July 2024

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Total Funds 2024 £	Total Funds 2023 £
Medical emergency response activities	697,533	19,714	**717,247**	801,241
Governance costs	-	-	**-**	1,890
	697,533	19,714	**717,247**	803,131

Breakdown of expenses	2024 £	2023 £
Ambulance maintenance	**140,834**	135,769
Communication	**64,363**	73,680
Compliance	**49,930**	55,949
Community awareness	**-**	14,386
Depreciation	**6,062**	8,083
Insurance	**53,947**	41,851
Medical supplies and equipment	**62,085**	79,537
Responders support	**40,445**	40,765
Training	**22,899**	78,891
Staff costs	**167,596**	125,305
Office costs	**31,463**	28,764
Other costs	**7,441**	33,540
Rent	**50,468**	74,271
	697,533	790,791

Grant funding of activities are grants paid to institutions to provide humanitarian aid.

Notes to the Financial Statements (continued)

Hatzola Trust - Year ended 31 July 2024

7. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	**6,063**	8,083

8. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	**1,800**	1,800

9. Staff costs

The average head count of employees during the year was Nil (2023: Nil).
No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

There was no remuneration paid to the trustees. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

Notes to the Financial Statements (continued)

Hatzola Trust - Year ended 31 July 2024

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Computer equipment £	Total £
Cost						
At 1 Aug 2023 and 31 Jul 2024	9,950	2,350	296,997	349,428	9,346	**668,071**
Depreciation						
At 1 Aug 2023	-	1,793	286,030	338,922	7,128	**633,873**
Charge for the year	-	139	2,742	2,627	555	**6,063**
At 31 Jul 2024	-	1,932	288,772	341,549	7,683	**639,936**
Carrying amount						
At 31 Jul 2024	9,950	418	8,225	7,879	1,663	**28,135**
At 31 Jul 2023	9,950	557	10,967	10,506	2,218	**34,198**

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	**1,800**	1,800

Notes to the Financial Statements (continued)

Hatzola Trust - Year ended 31 July 2024

13. Analysis of charitable funds

Unrestricted funds	At 1 August 2023 £	Income £	Expenditure £	At 31 July 2024 £
General funds	33,822	710,571	(717,247)	**27,146**

	At 1 August 2022 £	Income £	Expenditure £	At 31 July 2023 £
General funds	39,940	797,013	(803,131)	33,822

14. Analysis of net assets between funds

	Unrestricted funds £	Total funds 2024 £
Tangible fixed assets	28,135	**28,135**
Current assets	811	**811**
Creditors less than 1 year	(1,800)	**(1,800)**
Net assets	27,146	**27,146**

14. Analysis of net assets between funds (continued)

	Unrestricted funds £	Total funds 2023 £
Tangible fixed assets	34,198	34,198
Current assets	1,424	1,424
Creditors less than 1 year	(1,800)	(1,800)
Net assets	33,822	33,822

15. Analysis of changes in net debt

	At 1 August 2023 £	Cash flows £	At 31 July 2024 £
Cash at bank and in hand	1,424	(613)	**811**

16. Related parties

The charity received donations totalling £709,166 (2023: £787,865) from Hatzola Trust Limited to fund its medical emergency response activities.

Hatzola Trust Limited is a charity with the same charitable objects as Hatzola Trust and with common trustees.

Reference & Administrative Details

Registered Charity Name: Hatzola Trust

Charity Registration Number: 278914

Principal Office and Registered Office:
Suite 4
1 Rookwood Road
London N16 6SD

Trustees:
Mr M Breuer
Mr C S Goldman
Mr G Schleider
Dr S G Springer
Mr B Stern

Independent Examiner:
David Goldberg FCA DChA
New Burlington House
1075 Finchley Road
London
NW11 0PU



Hatzola is definitely the most outstanding organisation I have come across.

Mr B.

HATZOLA TRUST

England & Wales - Charity number 278914

Accounts

CHARITY REGISTRATION NUMBER: 278914

Hatzola Trust

Unaudited Financial Statements

31 July 2023

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Hatzola Trust

Financial Statements

Year ended 31 July 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Statement of cash flows	8
Notes to the financial statements	9

Hatzola Trust

Trustees' Annual Report

Year ended 31 July 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Hatzola Trust
Charity registration number	278914
Principal office	Office 4 1 Rookwood Road London N16 6SD
The trustees	Mr M Breuer Mr C S Goldman Mr G Schleider Dr S Springer Mr B Stern
Independent examiner	David Goldberg FCA DChA New Burlington House 1075 Finchley Road LONDON NW11 0PU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable trust governed by its Trust Deed.

The charity is run by the board of trustees, who are required to apply the charity's resources to achieve its charitable objects, and to provide strategic leadership of the charity's work. There are currently five trustees with wide ranging skills and experience relevant to the charity's activities. All trustees were provided with a full induction into the charity's work prior to their appointment, and they meet regularly to govern and lead the charity's work.

Public Benefit

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission as well as the Equalities Act 2010 when reviewing the Charity's aims and objectives and in planning future activities.

Risk management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures help manage the identified risks.

OBJECTIVES AND ACTIVITIES

The objects of Hatzola Trust are set out in the Trust Deed and are;

To or towards or in furtherance or for the benefit of such one or more charities, charitable institutions or charitable purposes in any part of the world in such shares and in such manner as the trustees in their absolute discretion may from time to time determine. In particular for the purpose of providing relief and help for persons who are sick, ill and/or are in need of medical attention and hospital services.

The charity is CQC registered and works closely alongside Hatzola Trust Limited, a registered charity (number 1160299) which has common charitable objectives and shared trustees. The charity's activities and the assets it uses are funded by Hatzola Trust Limited.

Our mission and strategic aims

a) To efficiently use all available resources to save lives or enhance the lives of the general public, as well as the ill, the disabled, the mentally challenged, and other medically vulnerable members of society.

b) To increase the speed of emergency response through upgrading equipment, protocols, and training, knowing that minutes count when lives are at stake.

c) To further develop new premises which will house streamlined offices, communication / training centres and state-of-the-art ambulance bays.

d) To continuously raise and manage the funds necessary to continue our life-sustaining mission, ensuring the sustainability of our charity.

ACHIEVEMENTS AND PERFORMANCE

Over the period covered by this report, more than 10,000 patients directly benefited from activities funded by Hatzola Trust Limited. Calls encompassed road accidents, home emergencies, emergency childbirth and other urgent health needs.

Services are delivered through members and operators who all work on a voluntary basis ensuring that operational costs are kept to a minimum.

SERVICES

Call-taking and Dispatch

Hatzola's volunteer call-takers can be counted on to answer calls 24/7 – literally – and to professionally and compassionately respond to any request, dispatching suitable help.

Medication and Equipment

Hatzola maintains a fleet of ambulances, and assesses and assures compliance with all statutory checks, health and safety, and infection control standards. Ambulances, emergency responder supply kits and medications are consistently checked to ensure they are in date and at optimum supply levels.

As part of its constant improvement, Hatzola uses the services of a specialised pharmacist to carry out monthly audits on safe storage of medications.

On-site Treatment

Emergency responders are trained to treat minor emergencies on-site, often saving patients the unnecessary hassle of a hospital trip. Of course, volunteers are suitably trained to identify when they can treat a patient right away, and when hospitalisation is indeed required.

Emergency Responders

A team of 47 qualified emergency responders means Hatzola can provide an instant response – patients in critical or life-threatening situations know that within minutes, help will have arrived. Because of its speedy response time, Hatzola's work has often spelled the life-and-death difference.

All volunteer emergency responders attend ongoing training, delivered by qualified medical trainers, to ensure skills are current and in line with developments in medical research and regulations.

Transport

Hatzola's expanded ambulance fleet enables a range of vital medical transport to take place. Patients are transported to, from and between hospitals in response to requests from patients, local GP surgeries or hospitals.

PUBLIC HEALTH

Serving the community for many years, Hatzola has gained its complete trust as a reputable address for all things health-related. It often bridges public health messaging with the hard-to-reach, Orthodox Jewish community. Here's how:

Credibility - Lead immunisation officers in the City and Hackney GP Confederate reached out to Hatzola for its nuanced input in posters and adverts, requesting its trusted logo on all communications and adverts.

Approachability - Hatzola is often contacted by external bodies when trying to address emerging issues in the isolated OJ community. Organisations are confident that Hatzola, with its years of exemplary service, can address niche problems in a culturally-attainable way.

TRAININGS AND STAFFING

Hatzola's volunteers and staff members make the charity the rescue-vehicle it is, enabling it to save lives every day. For that reason staff development and upskilling are prioritised. Here's how:

Regular Trainings - Ongoing trainings are in place for emergency responders, ensuring their knowledge, skills and service remain up-to-date in a fast-changing medical world. These include monthly case reviews to monitor performance, and to ensure best practice in line with NICE guidelines and internal policies.

Mental Health Training - Due to an increase in mental health emergency calls to Hatzola, specialist training is provided for responders where necessary.

Staff Surveys - Surveys are sent out to all responders, dispatchers and office staff to keep Hatzola's service at a premium.

Paramedic Cohort

8 of Hatzola's volunteers are trained to be able to deliver paramedic level care. This means Hatzola is able to provide more comprehensive and targeted care and treatment, including the administration of controlled drugs.

PLANS FOR THE FUTURE

Additional Paramedic Cohort - A second group of 8 Hatzola volunteers are expected to complete their paramedical training.

Finances - Hatzola will continue to explore new fundraising avenues and expand existing streams, so finances remain stable.

Compliance - Continued careful examination of our methodology and processes to ascertain all regulatory requirements are satisfied.

Capital Projects - Development of Hatzola Headquarters - Together with Hatzola Trust Limited, the charity will continue to fundraise and execute plans for the new building, which will include a purpose-built base and storage area for Hatzola activities and supplies. The project will enhance quality, efficiency and reach of all services.

Walk-in Clinic - This aspirational several-year project involves a walk-in medical centre at the new headquarters, made possible by Hatzola's newly-trained in-house paramedics. This venture will ease the demand on local GP's where there is currently a lack of access to appointments.

FINANCIAL REVIEW

The Trustees are please that they were able to maintain a similar level of turnover as the previous year. The trustees gratefully acknowledge that the charity's services are made possible by the generous support of the trusts and organisations, amongst other anonymous supporters and community donors.

Reserves policy

The charity has a policy to maintain unrestricted funds at a level that provides sufficient funds to cover management and administrative costs in the medium term, and allows for the continued planned expansion of activities.

The charity's total funds as at 31 July 2023 was £33,822, all unrestricted funds.

The charity is funded by Hatzola Trust Limited which has reserves of £3,376,654.

Approval

The trustees' annual report was approved on 31 May 2024 and signed on behalf of the board of trustees by:

Mr C S Goldman
Trustee

Independent Examiner's Report to the Trustees of Hatzola Trust

Year ended 31 July 2023

I report to the trustees on my examination of the financial statements of Hatzola Trust ('the charity') for the year ended 31 July 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

David Goldberg FCA DChA

Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

31 May 2024

Hatzola Trust

Statement of Financial Activities

Year ended 31 July 2023

	Note	2023 Unrestricted funds £	2023 **Total funds** £	2022 Total funds £
Income and endowments				
Donations and legacies	**4**	797,013	797,013	832,141
Total income		797,013	797,013	832,141
Expenditure				
Expenditure on charitable activities	**5,6**	803,131	803,131	962,227
Total expenditure		803,131	803,131	962,227
Net expenditure and net movement in funds		(6,118)	(6,118)	(130,086)
Reconciliation of funds				
Total funds brought forward		39,940	39,940	170,026
Total funds carried forward		33,822	33,822	39,940

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 9 to 15 form part of these financial statements.

Hatzola Trust

Statement of Financial Position

31 July 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**11**	34,198	42,281
Current assets			
Cash at bank and in hand		1,424	1,259
Creditors: amounts falling due within one year	**12**	1,800	3,600
Net current liabilities		376	2,341
Total assets less current liabilities		33,822	39,940
Net assets		33,822	39,940
Funds of the charity			
Unrestricted funds		33,822	39,940
Total charity funds	**13**	33,822	39,940

These financial statements were approved by the board of trustees and authorised for issue on 31 May 2024, and are signed on behalf of the board by:

Mr C S Goldman
Trustee

Hatzola Trust

Statement of Cash Flows

Year ended 31 July 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure	(6,118)	(130,086)
Adjustments for:		
Depreciation of tangible fixed assets	8,083	10,778
Accrued income	(1,800)	(1,680)
Changes in:		
Trade and other debtors	–	121,619
Cash generated from operations	165	631
Net cash from operating activities	165	631
Net increase in cash and cash equivalents	165	631
Cash and cash equivalents at beginning of year	1,259	628
Cash and cash equivalents at end of year	1,424	1,259

The notes on pages 9 to 15 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Office 4, 1 Rookwod Road, London, N16 6SD.

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 Charities Act 2011.

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

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

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.

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.

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:

Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment		25% reducing balance
Computer equipment	-	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.

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.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	797,013	797,013	832,141	832,141

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Medical emergency response activities	801,241	801,241	962,107	962,107
Support costs	1,890	1,890	120	120
	803,131	803,131	962,227	962,227

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	**Total funds 2023 £**
Medical emergency response activities	790,791	10,450	–	801,241
Governance costs	–	–	1,890	1,890
	790,791	10,450	1,890	803,131

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2022 £
Medical emergency response activities	838,288	123,819	–	962,107
Governance costs	–	–	120	120
	790,791	10,450	1,890	962,227

Breakdown of expenses

	2023	2022
	£	£
Ambulance maintenance	135,769	113,907
Communication	73,680	143,443
Compliance	55,949	62,809
Community awareness	14,386	72,055
Depreciation	8,083	10,778
Insurance	41,851	29,061
Medical supplies and equipment	79,537	98,386
Responders support	40,765	44,917
Training	78,891	79,584
Staff costs	125,305	86,899
Office costs	28,764	28,253
Other costs	33,540	11,924
Rent	74,271	56,272
	790,791	838,288

Grant funding of activities are grants paid to institutions to provide humanitarian aid.

7. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	8,083	10,778

8. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,800	1,800

9. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

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

10. Trustee remuneration and expenses

There was no remuneration paid to the trustees. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Computer Equipment £	**Total £**
Cost						
At 1 Aug 2022	9,950	2,350	396,997	349,428	9,346	768,071
Disposals	–	–	(100,000)	–	–	(100,000)
At 31 Jul 2023	9,950	2,350	296,997	349,428	9,346	668,071
Depreciation						
At 1 Aug 2022	–	1,607	382,374	335,420	6,389	725,790
Charge for the year	–	186	3,656	3,502	739	8,083
Disposals	–	–	(100,000)	–	–	(100,000)
At 31 Jul 2023	–	1,793	286,030	338,922	7,128	633,873
Carrying amount						
At 31 Jul 2023	9,950	557	10,967	10,506	2,218	34,198
At 31 Jul 2022	9,950	743	14,623	14,008	2,957	42,281

12. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,800	3,600

13. Analysis of charitable funds

Unrestricted funds

	At 1 August 2022 £	Income £	Expenditure £	**At 31 July 2023 £**
General funds	39,940	797,013	(803,131)	33,822

	At 1 August 2021 £	Income £	Expenditure £	At 31 July 2022 £
General funds	170,026	832,141	(962,227)	39,940

14. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2023**
	£	**£**
Tangible fixed assets	34,198	34,198
Current assets	1,424	1,424
Creditors less than 1 year	(1,800)	(1,800)
Net assets	33,822	33,822

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	42,281	42,281
Current assets	1,259	1,259
Creditors less than 1 year	(3,600)	(3,600)
Net assets	39,940	39,940

15. Analysis of changes in net debt

	At 1 Aug 2022	Cash flows	**At 31 Jul 2023**
	£	£	**£**
Cash at bank and in hand	1,259	165	1,424

16. Related parties

The charity received donations totalling £787,865 (2022: £833,473) from Hatzola Trust Limited to fund its medical emergency response activities.

Hatzola Trust Limited is a charity with the same charitable objects as Hatzola Trust and with common trustees.

HATZOLA TRUST

England & Wales - Charity number 278914

Accounts

NEW LEASE ON LIFE

Hatzola Trust Annual Report and Accounts
Year ended 31 July 2022





No money in the world can pay for the service you are doing for the community...

You actually save lives!

Mrs R., patient

CHAIR'S STATEMENT

A new year. A new building. A new lease on life.

In a great feat of accomplishment, Hatzola has this year purchased its very own headquarters premises. This acquisition came about through tenacious crowdfunding, tireless planning and sheer drive to give Hatzola a home; a home to house its responders, paramedics and equipment so that it continues to save lives.

Hatzola has been infused with new life. The sprawling property will enable the charity to enter a new phase of opportunity and expansion.

On behalf of the thousands of patients who owe Hatzola their own new lease on life, I congratulate the volunteers, supporters and partners of the charity on this incredible milestone, and on their continuous selfless mission of saving lives.

Mr M Breuer
On behalf of the Trustees













OUR CHARITABLE OBJECTIVES

The objectives of Hatzola Trust, as set out in the Memorandum and Articles of Association, are:

To or towards or in furtherance or for the benefit of such one or more charities, charitable institutions or charitable purposes in any part of the world in such shares and in such manner as the trustees in their absolute discretion may from time to time determine. In particular for the purpose of providing relief and help for persons who are sick, ill and/or are in need of medical attention and hospital services.

The charity is CQC registered and works closely alongside Hatzola Trust Limited, a registered charity (number 1160299) which has common charitable objectives and shared trustees. The charity's activites and the assets it uses are funded by Hatzola Trust Limited.

> **... Such a devoted team who give of themselves so wholeheartedly. And you do not leave once the emergency is over, but will be there to ensure that we are well taken care of...**
>
> *Family B., users*



OUR MISSION – STRATEGIC AIMS

a) To efficiently use all available resources to save lives or enhance the lives of the general public, as well as the ill, the disabled, the mentally challenged, and other medically vulnerable members of society.

b) To increase the speed of emergency response through upgrading equipment, protocols, and training, knowing that minutes count when lives are at stake.

c) To further develop new premises which will house streamlined offices, communication / training centres and state-of-the-art ambulance bays.

d) To continuously raise and manage the funds necessary to continue our life-sustaining mission, ensuring the sustainability of our charity.





STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a charitable trust governed by its Trust Deed. The charity is run by the board of trustees, who are required to apply the charity's resources to achieve its charitable objects, and to provide strategic leadership of the charity's work. There are currently five trustees with wide-ranging skills and experience relevant to the charity's activities. All trustees were provided with a full induction into the charity's work prior to their appointment, and they meet regularly to govern and lead the charity's activity.

ACHIEVEMENTS AND PERFORMANCE

10, 702 lives have been impacted this year by the emergency response services and long-term care of Hatzola Trust.

This year has seen fast-paced development including an expansion of the fleet by **two new ambulances**, the **training up** of volunteers to paramedic level, notable **visits** by important personages, improved **systems** and the acquisition of a **building** – to act as the beating heart of an organisation as vital as this one.

Hatzola Trust was rated **good** in a CQC inspection in the reporting year.
Read the full report here.





THIS YEAR


5,769
Patients
2,893 Children
1,696 Adults
715 Elderly
465 Unknown
10,702
Calls received
5,769
Calls attended
Staff and Volunteers
3 Administrators
49 Qualified emergency responders
16 Trained dispatchers
16 Training paramedics
Building Purchase
3,037,178
Pounds raised by campaign
Ambulance Transport
2,347 To hospital
41 Inter-hospital
187 Hospital to home

SERVICES

Call-taking and Dispatch

Hatzola's volunteer call-takers can be counted on to answer calls 24/7 – literally – and to professionally and compassionately respond to any request, dispatching suitable help.

This year, Hatzola rolled out a new digital Computer Aided Dispatch system, accompanied by an ePRF (electronic patient report form) – a project generously funded by a **City of London grant**.

A New Lease: Dispatchers will no longer need to work from inconvenient locations; but will be seated in a comfortable, fully-equipped call-taking centre.





Medication and Equipment

Hatzola maintains a fleet of ambulances, and assesses and assures compliance with all statutory checks, health & safety, and infection control standards. Ambulances, emergency responder supply kits and medications are consistently checked to ensure they are in date and at optimum supply levels.

As part of its constant improvement, Hatzola has this year appointed a specialized pharmacist to carry out monthly audits on safe storage of medications.

A New Lease: Customised storage houses will provide a secure, long-lasting storage system for Hatzola's lifesaving supplies.

SERVICES

On-site Treatment

Emergency responders are trained to treat minor emergencies on-site, often saving patients the unnecessary hassle of a hospital trip. Of course, volunteers are suitably trained to identify when they can treat a patient right away, and when hospitalisation is indeed required.

A New Lease: Spacious, purpose-built training rooms will ensure training for such situations is kept at optimum levels.





Emergency Responders

A team of 47 qualified emergency responders means Hatzola can provide an instant response – patients in critical or life-threatening situations know that within 2 minutes, help will have arrived. Because of its speedy response time, Hatzola's work has often spelled the life-and-death difference.

All volunteer emergency responders attend ongoing training, delivered by qualified medical trainers, to ensure skills are current and in line with developments in medical research and regulations.

A New Lease: Plans include a boardroom where responders can meet to debrief after callouts to improve services, as well as suitable rooms for further training.

SERVICES

Transport

Hatzola's expanded ambulance fleet enables a range of vital medical transport to take place. Patients are transported to, from and between hospitals in response to requests from patients, local GP surgeries or hospitals.

A New Lease: A centrally-located ambulance bay will speed up response time, improving patient outcomes.



> **I wish to thank you and the crew again for helping us with that transfer... I am very grateful... for your team's kind help. As always, thank you for everything you do.**
>
> *Rachael*
> *Senior Staff Nurse, Homerton A&E*

PUBLIC HEALTH

Serving the community for over 10 years, Hatzola has gained its complete trust as a reputable address for all things health-related. It often bridges public health messaging with the hard-to-reach, Orthodox Jewish community. Here's how:

CREDIBILITY

Lead immunisation officers in the City and Hackney GP Confederate reached out to Hatzola for its nuanced input in posters and adverts, requesting its trusted logo on all communications and adverts.

LOCAL HEALTH EVENT

A Hatzola representative attended and spoke at a community health event in March, in what was a joint effort to improve childhood immunisation uptake.

APPROACHABILITY

Hatzola is often contacted by external bodies when trying to address emerging issues in the isolated OJ community. Organisations are confident that Hatzola, with its years of exemplary service, can address niche problems in a culturally-attainable way.

COMMUNITY CHAMPION

Hatzola was represented at monthly Community Champion forums, with takeaways including its support of Public Health messaging to the community.

Thank you for all the support you've been providing... through your volunteering role as a Community Champion!

Elodie Roman
Community Champions Programme Administrator

A New Lease:

Conference rooms and offices will allow for networking, discussion and real change to take place.

TRAININGS AND STAFFING



Hatzola's volunteers and staff members make the charity the rescue-vehicle it is, enabling it to save lives every day. For that reason staff development and upskilling are prioritised. Here's how:

REGULAR TRAININGS

Ongoing trainings are in place for emergency responders, ensuring their knowledge, skills and service remain up-to-date in a fast-changing medical world. These include monthly case reviews to monitor performance, and to ensure best practice in line with NICE guidelines and internal policies.

MENTAL HEALTH TRAINING

Due to an increase in mental health emergency calls to Hatzola (especially in the aftermath of Covid and lockdowns) specialist training was provided for responders, delivered by a Homerton Psychological Medicine and Consultant Psychiatrist. This training was suitably adjusted to reflect real-life, relevant scenarios, and was excellently received by attendees.

STAFF SURVEYS

Surveys are sent out to all responders, dispatchers and office staff to keep Hatzola's service at a premium.

A New Lease:

Purpose-built, fully equipped training rooms will provide the facilities for trainings to take place respectably.

TRAININGS AND STAFFING

PARAMEDIC COHORT

In an exciting development, made possible by a **Delapage grant**, 16 of Hatzola's volunteers have been training up in the reporting year to be able to deliver paramedic level care. This means Hatzola will be able to provide more comprehensive and targeted care and treatment, including the administration of controlled drugs. As part of this training, Hatzola partnered with local hospitals such as Homerton Hospital for trainee placements, to acquire hands-on experience, skills and learning.





NOTABLE VISITS

Hatzola has hosted visits for key community decision-makers, presenting its current headquarters, its future building plans, and roundtable discussions about its work. Visitors express amazement at the charity's incredible acts of daily rescue, and on its continued trajectory of development.



With **Mete Coban** MBE
(18 Aug 2021)



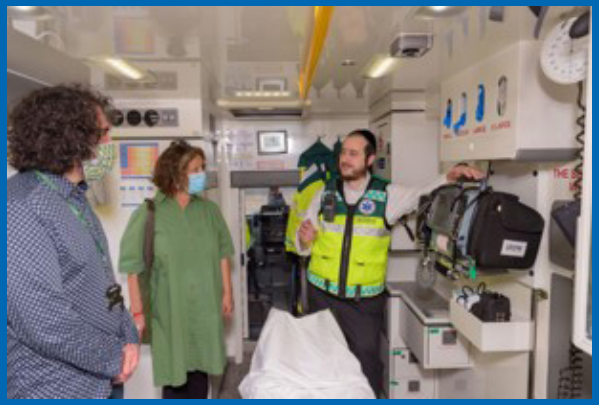
With Secretary of State for
Levelling Up, Housing & Communities
Michael Gove (26 May 2022)



With Mayor of Hackney
Philip Glanville
(9 March 2022)



With Councillors **Guy Nicholson**
and **James Goddard**
(23 May 2022)



With local ward councillors
(19 Sep 2021)

PARTNERSHIPS

During more than 20 years in CEA at Homerton, **I can truly say that working alongside Hatzola has been a pleasure** at all times. I know we have been receptive and worked **in close partnership** with each other and this has benefitted the patients we all help.

I think you and your organisation give **a great service to the community** and wish you all many blessings as you continue in this worthwhile work going forward.

Marion O'Loughlin
Senior Sister
Children's Emergency Assessment



A very big thank you to... the entire Hatzola team for supporting our event on Sunday, 22nd August. As always **it is a pleasure working and partnering with Hatzola**.

Catherine Sekwalor
Specialist Practitioner
Lead Immunisation & Wound Care Hub Nurse
City & Hackney GP Confederation

Hatzola provide a wonderful service to... their community, local healthcare providers and beyond... (they) have worked hard and tirelessly throughout this time... During the height of the COVID pandemic, Hatzola linked with several hospitals within North East London, including Homerton Hospital, to offer support services to inpatients.

By linking in with Homerton, Hatzola were ensuring that safety was paramount to them and their patients at all times. They have **always provided significant support to the Emergency Department here**, for example, with enabling timely transfers for patients who might have time critical conditions and require an alternative hospital and this support has continued throughout. We are **incredibly grateful for the invaluable support that the team offer our Trust**, and our Emergency Department in particular, in helping us in caring for our patients.

Dr. E. Rowland
Emergency Medicine Consultant
Associate Medical Director IMRS Division
Homerton University Hospital
Co-Chair London Regional Board RCEM

FUNDRAISING

Hatzola Trust, as a sister charity of Hatzola Trust Limited, supported it in raising funds for its new building – and launched a full-scale crowdfunding campaign. Supported by friends and grateful recipients, the charity raised an incredible 3 million in 2 days which helped towards a down payment.

Additional funds – for renovations and customising of the facilities – are expected to be sourced from further crowdfunding, some private funders, council assistance and other grants.





PLANS FOR THE FUTURE

ADDITIONAL PARAMEDIC COHORT

A second group of 8 Hatzola volunteers are expected to complete their paramedical training.

FINANCES

Hatzola will continue to explore new fundraising avenues and expand existing streams, so finances remain stable.

COMPLIANCE

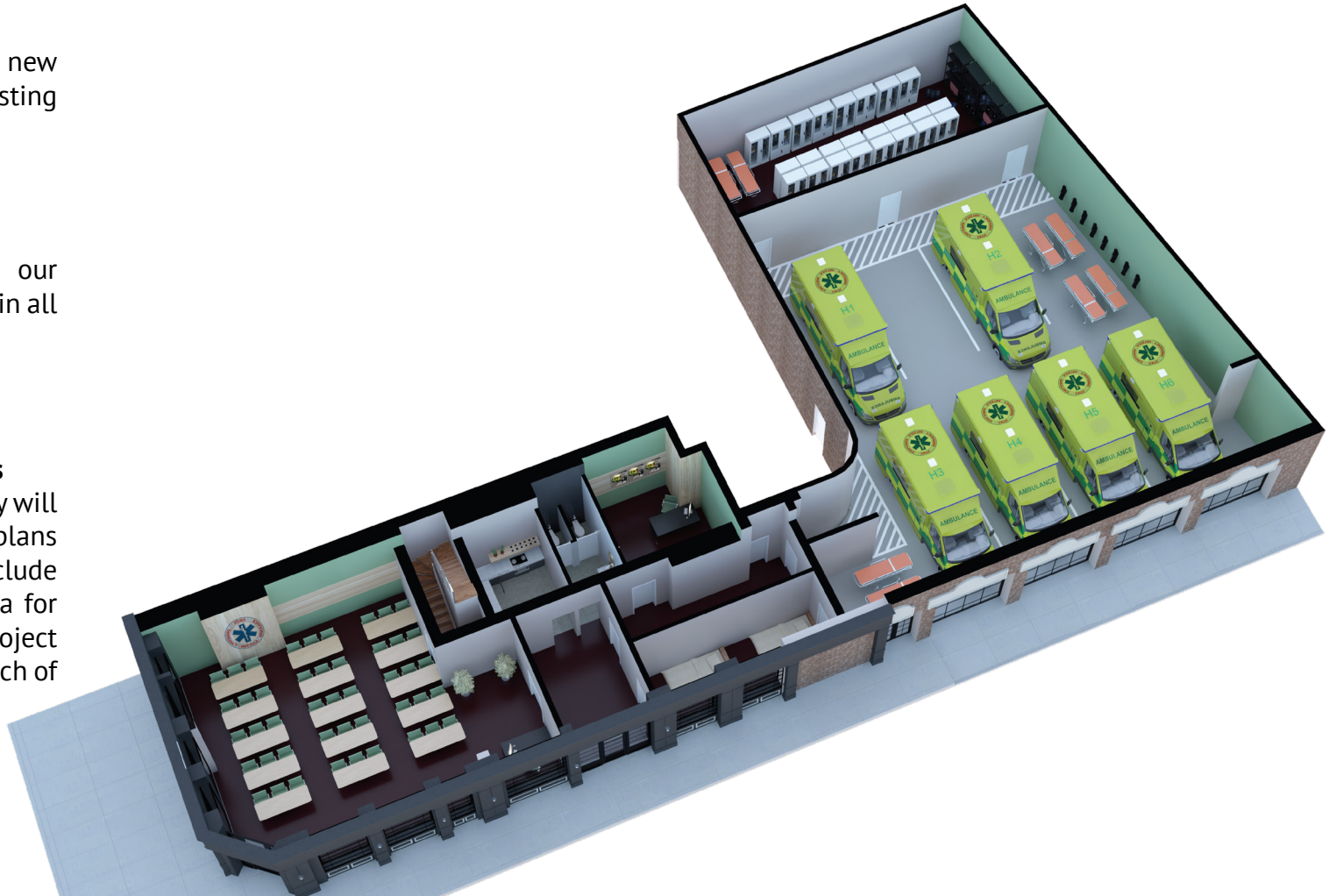
Continued careful examination of our methodology and processes to ascertain all regulatory requirements are satisfied.

CAPITAL PROJECTS

Development of Hatzola Headquarters
Together with Hatzola Trust, the charity will continue to fundraise and execute plans for the new building, which will include a purpose-built base and storage area for Hatzola activities and supplies. The project will enhance quality, efficiency and reach of all services.

WALK-IN CLINIC

This aspirational several-year project involves a walk-in medical centre at the new headquarters, made possible by Hatzola's newly-trained in-house paramedics. This venture will ease the demand on local GP's where there is currently a lack of access to appointments.



PLANS FOR THE FUTURE













HATZOLA TRUST
TRUSTEES' ANNUAL REPORT
Year ended 31 July 2022

FINANCIAL REVIEW

The Trustees are pleased to report an increase in turnover, this year totalling £832,141 (2021: £732,170). This reflects the continuous expansion of Hatzola's services and activities.

The loss which Hatzola Trust experienced in this reporting year is due to the write-off of a loan owed by Hatzola Trust Limited. This donation was made in recognition of the ongoing support Hatzola Trust receives on an annual basis from Hatzola Trust Limited.

Reserves Policy
The charity has a policy to maintain unrestricted funds, which are the free reserves of the charity, at a level which provides sufficient funds to cover management and administration costs in the medium term and allows for the continued planned expansion of activities.

The charity's total funds as at 31 July 2022 was £39,940, all unrestricted.

The charity is funded by Hatzola Trust Limited which has reserves of £3,298,996.

Public Benefit
The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission as well as the Equalities Act 2010 when reviewing the Charity's aims and objectives and in planning future activities.

Risk management
The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures help manage the identified risks.

Approval
The trustees' annual report was approved on 31 May 2023 and is signed on behalf of the board of trustees by:



Mr M Breuer
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HATZOLA TRUST

Year ended 31 July 2022

I report to the trustees on my examination of the financial statements of Hatzola Trust ('the charity') for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

David Goldberg FCA DChA
Independent Examiner

New Burlington House
1075 Finchley Road
LONDON NW11 0PU

STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31 July 2022

	Note	Unrestricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	4	832,141	832,141	732,170
TOTAL INCOME		832,141	832,141	732,170
Expenditure				
Expenditure on charitable activities	5,6	962,227	962,227	728,314
Total Expenditure		962,227	962,227	728,314
Net (expenditure)/income and net movements in funds		(130,086)	(130,086)	3,856
Reconciliation of funds				
Total funds brought forward		170,026	170,026	166,170
TOTAL FUNDS CARRIED FORWARD		39,940	39,940	170,026

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

The notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION
31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	11	42,281	53,059
Current assets			
Debtors	12	-	121,619
Cash at bank and in hand		1,259	628
Creditors: amounts falling due within one year	13	3,600	5,280
Net current liabilities		(2,341)	116,967
Total assets less current liabilities		39,940	170,026
Net assets		39,940	170,026
Funds of the charity			
Unrestricted funds		39,940	170,026
Total charity funds	14	39,940	170,026

The financial statements were approved by the Board of Trustees and authorised for issue on 31 May 2023 and are signed on behalf of the board by:

Mr M Breuer - Trustee

The notes form part of these financial statements.

STATEMENT OF CASH FLOWS
Year ended 31 July 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(130,086)	3,856
Adjustements for:		
Depreciation of tangible fixed assets	10,778	14,369
Accrued (income)/expenses	(1,680)	2,640
Changes in:		
Trade and other debtors	121,619	(21,000)
Cash generated from operations	631	(135)
Net cash from/(used in) operating activities	631	(135)
Net increase/(decrease) in cash and cash equivalents	631	(135)
Cash and cash equivalents at beginning of year	628	763
Cash and cash equivalents at end of year	1,259	628

The notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 July 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Office 4, 1 Rookwood Road, London, N16 6SD.

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 Charities Act 2011.

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

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

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.

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.

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:

Fixtures and fittings - 25% reducing balance
Motor vehicles - 25% reducing balance
Computer equipment - 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.

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.

3. Accounting policies (continued)

Tangible instruments (continued)

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. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	832,141	832,141	732,170	732,170

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Medical emergency response activities	962,107	962,107	725,674	725,674
Support costs	120	120	2,640	2,640
	962,227	962,227	728,314	728,314

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total Funds 2022 £	Total Funds 2021 £
Medical emergency response activities	838,288	123,819	-	962,107	725,674
Governance costs	-	-	120	120	2,640
	838,288	123,819	120	962,227	728,314

Breakdown of expenses	2022 £	2021 £
Ambulance maintenance	113,907	101,484
Communication	143,443	45,648
Compliance	62,809	75,868
Community awareness	72,055	32,784
Depreciation	10,778	14,369
Insurance	29,061	18,522
Medical supplies and equipment	98,386	113,542
Responders support	44,917	27,725
Training	79,584	177,394
Staff costs	86,899	34,452
Office costs	28,253	22,914
Other costs	11,924	3,702
Rent	56,272	57,270
	838,288	725,674

Grant funding activities relates to a loan balance of £123,819 owed by Hatzola Trust Limited which was converted to a donation in recognition of the significant ongoing support that Hatzola Trust receives on an annual basis.

NOTES TO THE FINANCIAL STATEMENTS (continued)
Year ended 31 July 2022

7. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	10,778	14,369

8. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,800	2,640

9. Staff costs

The average head count of employees during the year was Nil (2021: Nil).
No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. Trustee remuneration and expenses

There was no remuneration paid to the trustees. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Computer equipment £	Total £
Cost						
At 1 Aug 2021 and 31 Jul 2022	9,950	2,350	396,997	349,448	9,346	768,071
Depreciation						
At 1 Aug 2021	-	1,359	377,500	330,750	5,403	715,012
Charge for the year	-	248	4,874	4,670	986	10,778
At 31 Jul 2022	-	1,607	382,374	335,420	6,389	725,790
Carrying amount						
At 31 Jul 2022	9,950	743	14,623	14,008	2,957	42,281
At 31 Jul 2021	9,950	991	19,497	18,678	3,943	53,059

12. Debtors

	2022 £	2021 £
Other debtors	-	121,619

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	3,600	5,280

14. Analysis of charitable funds

Unrestricted funds

	At 1 August 2021 £	Income £	Expenditure £	At 31 July 2022 £
General funds	170,026	832,141	(962,227)	39,940

	At 1 August 2020 £	Income £	Expenditure £	At 31 July 2021 £
General funds	166,170	732,170	(728,314)	170,026

NOTES TO THE FINANCIAL STATEMENTS (continued)
Year ended 31 July 2022

15. Analysis of net assets between funds

	Unrestricted funds £	Total funds 2022 £
Tangible fixed assets	42,281	42,281
Current assets	1,259	1,259
Creditors less than 1 year	(3,600)	(3,600)
Net assets	39,940	39,940

	Unrestricted funds £	Total funds 2021 £
Tangible fixed assets	53,059	53,059
Current assets	122,247	122,247
Creditors less than 1 year	(5,280)	(5,280)
Net assets	170,026	170,026

16. Analysis of changes in net debt

	At 1 August 2021 £	Cash flows £	At 31 July 2022 £
Cash at bank and in hand	628	631	1,259

17. Related parties

The charity received donations totalling £833,473 (2021: £726,305) from Hatzola Trust Limited to fund its medical emergency response activities.

A loan balance of £123,819 owed by Hatzola Trust Limited was converted to a donation in recognition of the significant ongoing support that Hatzola Trust receives on an annual basis.

Hatzola Trust Limited is a charity with the same charitable objects as Hatzola Trust and with common trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name: **Hatzola Trust**
Charity Registration Number: **278914**
Principal Office and Registered Office:
Suite 4
1 Rookwood Road
London N16 6SD

Trustees
Mr M Breuer
Mr C S Goldman
Mr G Schleider
Dr S G Springer
Mr B Stern

Independent Examiner
David Goldberg FCA DChA
New Burlington House
1075 Finchley Road
London
NW11 0PU





The Hatzola team were ever so patient and reassuring. They really kept the situation calm and made me feel everything was under control and special care.

Elisheva T., user

HATZOLA TRUST

England & Wales - Charity number 278914

Accounts

OUR BEST SHOT

HATZOLA TRUST ANNUAL REPORT AND ACCOUNTS

CHARITABLE TRUST

YEAR ENDED 31 MAY 2021



OUR SAY



It's been quite a year.

A year of picking up the pieces in the wake of a lingering pandemic, a year where Hatzola's team were kept only busier with increasing cases of Covid and long-term Covid.

But through it all, hope shone brightly – a vaccine had now been developed and would soon become available to help protect lives and communities.

In record time, vaccines became available for the public. Fear and uncertainty hovered within the community, who turned to Hatzola and medical professionals for advice. Which would be lower, the risks of the vaccine or the risks of the virus? Who would be eligible to receive a vaccine? How safe were they? How would they be accessed?

Our brave volunteers stepped up to the plate, giving the national vaccination efforts their 'best shot'. Through their work, over 1,000 people were vaccinated against Covid-19.

The trustees present their annual report and financial statements of the charity for the year ending July 2021. We thank our volunteers, staff and supporters for enabling us to aim higher and better still, and be part of the humbling, inspiring experience of providing lifesaving and preventative care.

M Breuer,
Chair

OUR CHARITABLE OBJECTIVES



The objects of Hatzola Trust, as set out in the Declaration of Trust, are:

To or towards or in furtherance or for the benefit of such one or more charities, charitable institutions, or charitable purposes in any part of the world in such shares and in such manner as the trustees in their absolute discretion may from time to time determine. In particular for the purpose of providing relief and help for persons who are sick, ill and or are in need of medical attention and hospital services.

The charity achieves its objects primarily by supporting 'Hatzola' (*translated from Hebrew: rescue*) response to medical emergency situations, through trained volunteer emergency responders.

The charity is CQC registered and works closely alongside Hatzola Trust Limited, a registered charity (number 1160299) which has common charitable objectives and shared trustees. The charity's activites and the assets it uses are funded by Hatzola Trust Limited.

OUR STRATEGIC AIMS

a) To efficiently use all available resources to save lives or enhance the lives of the general public, as well as the ill, the disabled, the mentally challenged, and other medically vulnerable members of society

b) To increase the speed of emergency response through upgrading equipment, protocols, and training, knowing that minutes count when lives are at stake

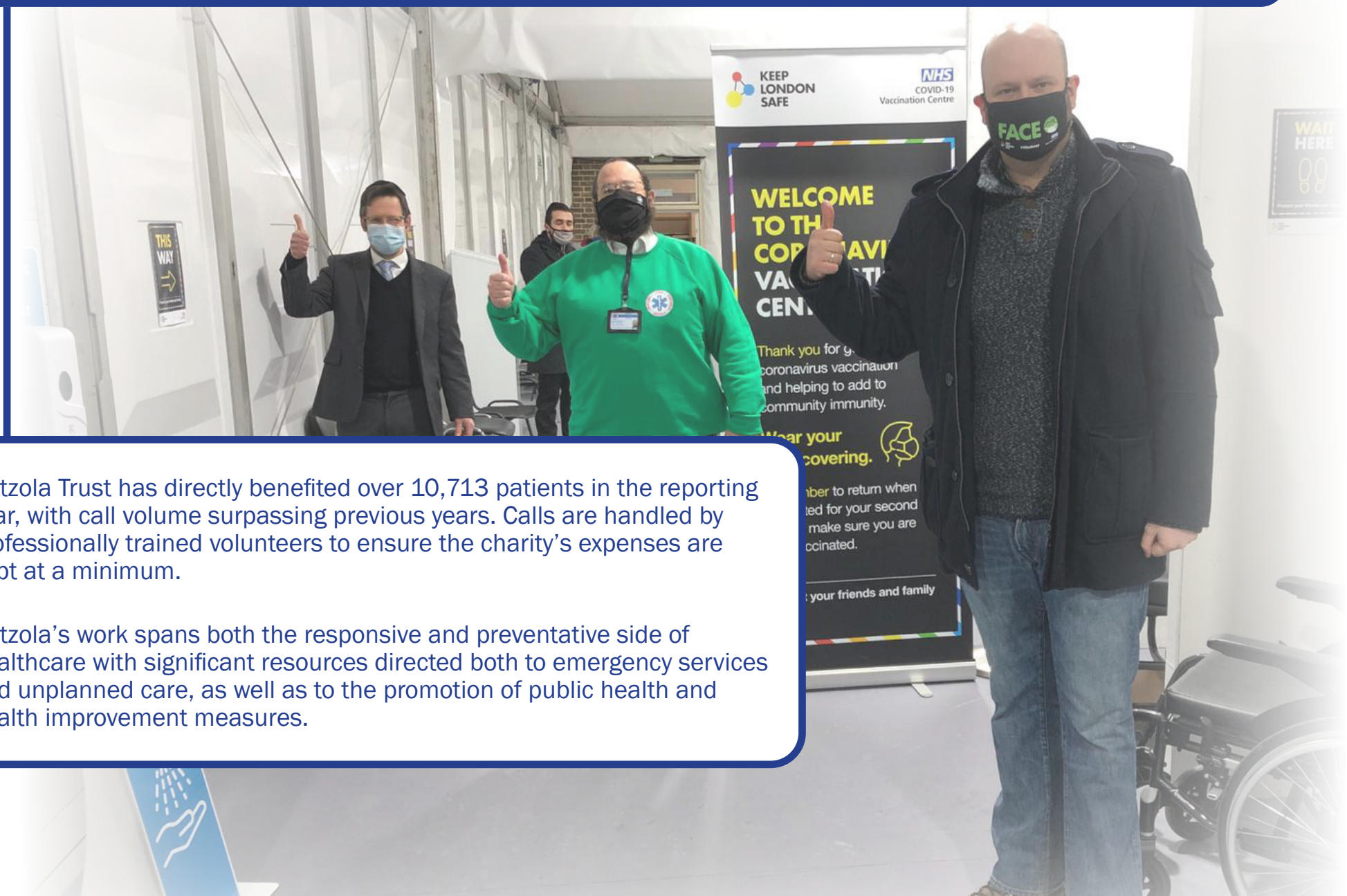
c) To develop new premises which will house streamlined offices, communication / training centres and state-of-the-art ambulance bays

d) To continuously raise and manage the funds necessary to continue our life-sustaining mission, ensuring the sustainability of our charity

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a charitable trust governed by its Trust Deed. The charity is run by the board of trustees, who are required to apply the charity's resources to achieve its charitable objects, and to provide strategic leadership of the charity's work. There are currently five trustees with wide-ranging skills and experience relevant to the charity's activities. All trustees were provided with a full induction into the charity's work prior to their appointment, and they meet regularly to govern and lead the charity's work.

ACHIEVEMENTS AND PERFORMANCE



Hatzola Trust has directly benefited over 10,713 patients in the reporting year, with call volume surpassing previous years. Calls are handled by professionally trained volunteers to ensure the charity's expenses are kept at a minimum.

Hatzola's work spans both the responsive and preventative side of healthcare with significant resources directed both to emergency services and unplanned care, as well as to the promotion of public health and health improvement measures.

STAFF AND VOLUNTEERS

Administrators
3
Trained dispatchers
22
Qualified emergency responders
47

CALLS RECEIVED
10,713
CALLS ATTENDED
5,739

AMBULANCE TRANSPORT

To hospital
2,347
Inter-hospital
41
Hospital to home
187

PATIENTS



Patients
5,739
Children
2,887
Adults
1,692
Elderly
702

VACCINATIONS

Events
3
Trained Hatzola vaccinators
8
Hatzola-facilitated vaccinations
1,000 +

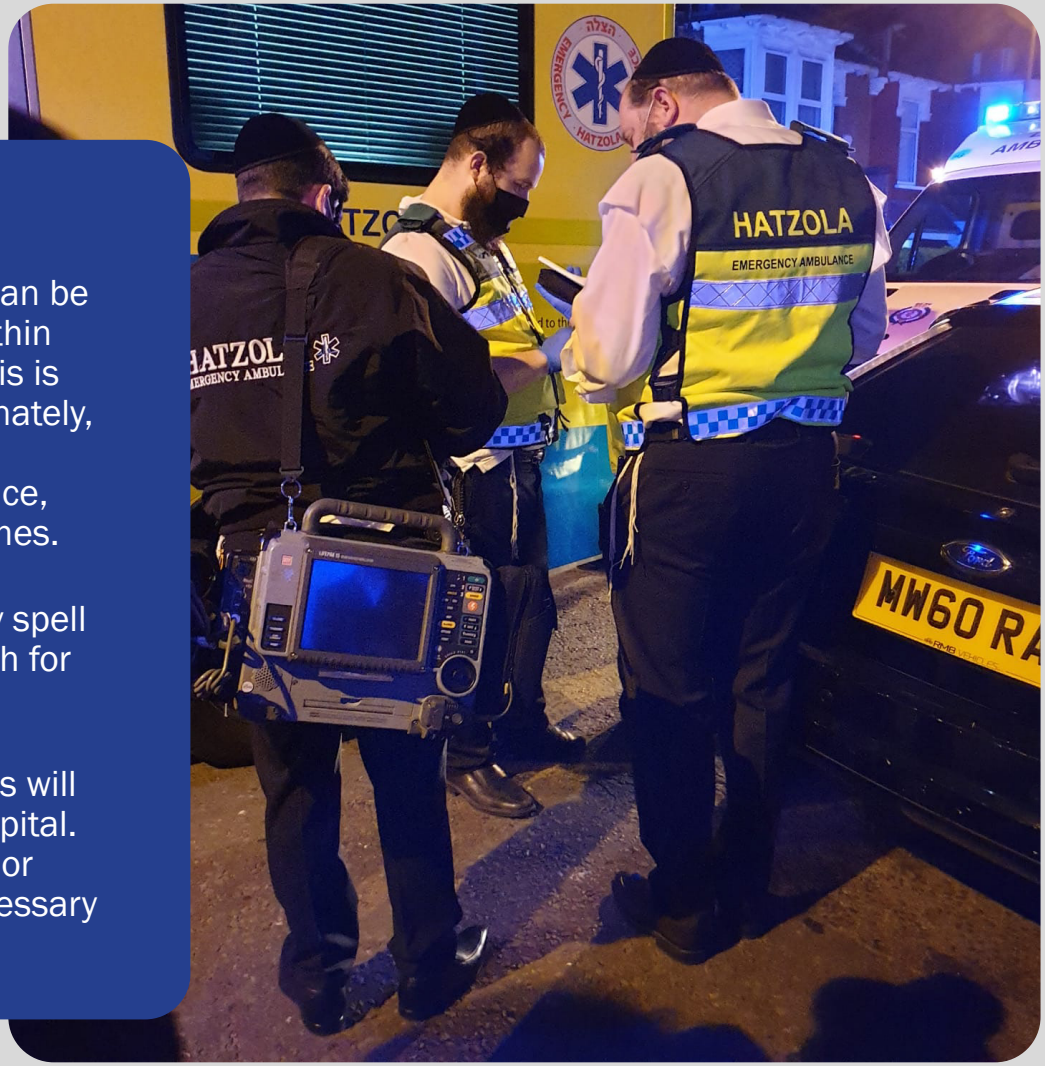


EMERGENCY RESPONSE SERVICES

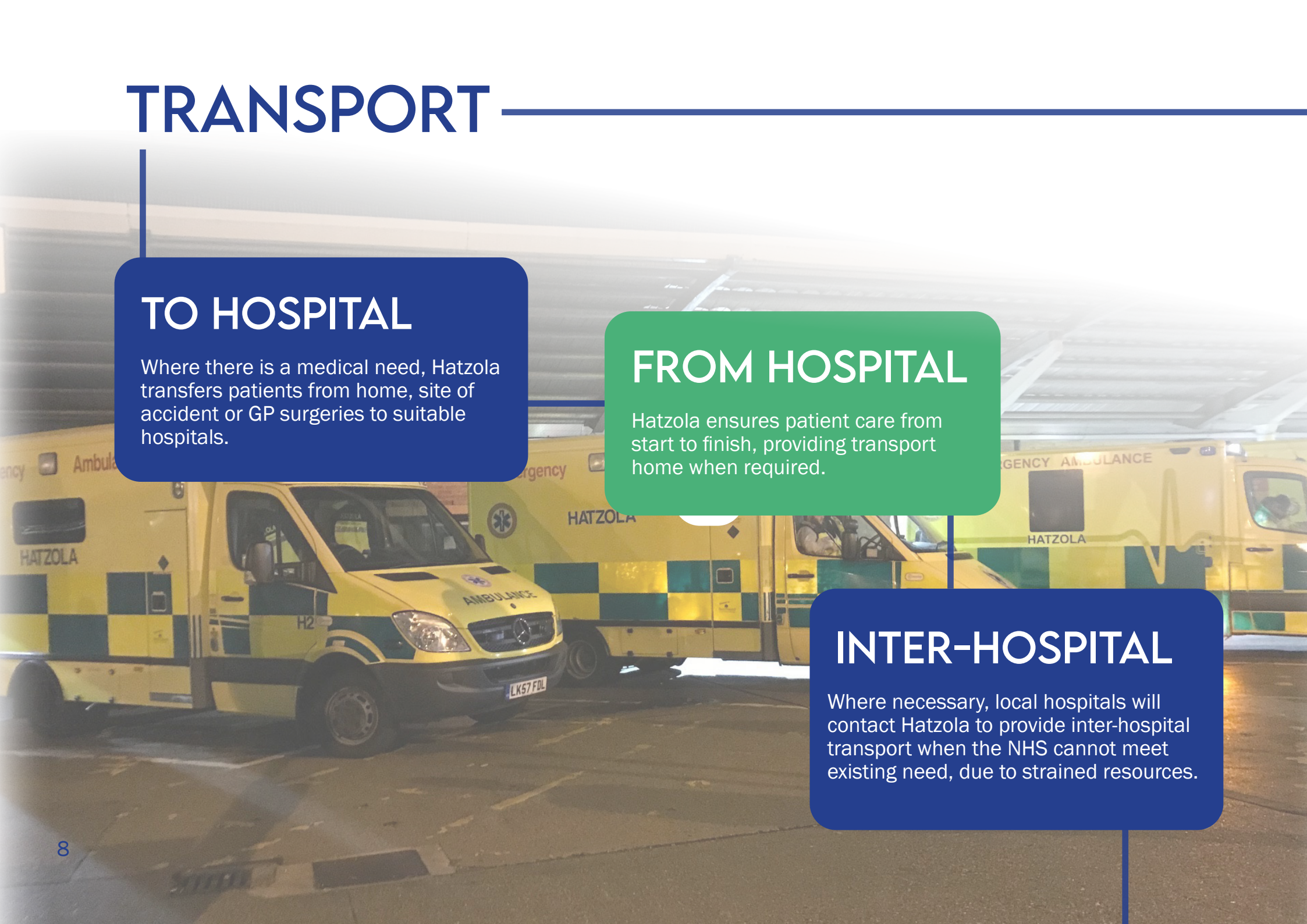
At every hour, day or night, Hatzola can be counted on to arrive at the scene within those crucial first minutes. Each crisis is dealt with efficiently and compassionately, each patient presented with high-quality care and knowledgeable advice, significantly improving health outcomes.

Hatzola's interventions often literally spell the difference between life and death for patients.

In life-threatening situations, patients will be stabilised and transported to hospital. Volunteers are also able to treat minor injuries on-site, thus avoiding unnecessary hospitalisation.



TRANSPORT



TO HOSPITAL

Where there is a medical need, Hatzola transfers patients from home, site of accident or GP surgeries to suitable hospitals.

FROM HOSPITAL

Hatzola ensures patient care from start to finish, providing transport home when required.

INTER-HOSPITAL

Where necessary, local hospitals will contact Hatzola to provide inter-hospital transport when the NHS cannot meet existing need, due to strained resources.

OUR COVID RESPONSE

HOME WELFARE CHECKS

With many vulnerable patients still isolating at home, Hatzola rose above the call of duty by offering home visits. These were for practical purposes, to deal with any medical questions and evaluate the need for hospitalisation, but equally for emotional peace of mind – patients revelled in the warmth volunteers gave, knowing that Hatzola will always have their back. With Hatzola's ongoing support and assistance, hundreds of patients with Covid symptoms were supported to remain home when it was safe to do so, avoiding further risk and drains on public resources.

COVID 19 REGULATIONS

Hatzola's activities, regulations and requirements were subject to many changes during this period, in line with evolving Public Health and government guidance. Adaptation to operations and services were implemented accordingly.

Hatzola, being a respected community voice in healthcare matters, conveyed Public Health guidance to the community by advertising regularly in local publications in three languages, for maximum reach in the community.



COMMUNITY AWARENESS AND EDUCATION

Frequent changes to Covid guidelines and public health messaging resulted in widespread confusion, particularly where people had limited digital and media access. Hatzola worked to address this by publishing widely-disseminated culturally-friendly materials, twice posting letters to thousands of households in the locality. Additionally, on every emergency call-out, Hatzola left behind an information card detailing steps to be taken if Covid symptoms are identified, and how to stay safe.

Upon recommendation for school children to be tested weekly for Covid-19, to minimise exposure and spread the virus, Hatzola joined with the local Public Health team to support students in doing this, appointing volunteers to support each school individually with implementation of guidelines.





IMMUNISATION EFFORTS

The UK's biggest vaccination programme launched in December 2020, with the ambitious goal of vaccinating the country within the year. Recognizing the need to directly engage with the North London Orthodox Jewish community around vaccination uptake, Hatzola immediately stepped in to national vaccination efforts. Hatzola provided relevant, trusted information, a free helpline, adverts in local circulars and widely-distributed materials. Hatzola then facilitated three vaccination events across the months of February and March, which were funded by The City and Hackney Confederation of GPs, where 8 of the vaccinators were Hatzola's own members.

Hatzola also worked to make vaccines accessible to everyone. Appointments could be booked through Hatzola, who shared a booking system with the local GP service. Where needed, transport was provided to appointments, with Hatzola even arranging home visits for the housebound. Working creatively and tirelessly, Hatzola accomplished a daunting feat – vaccinating a large section of an insular community, in several weeks. Over 1,000 vaccinations were facilitated by Hatzola by July 2021.

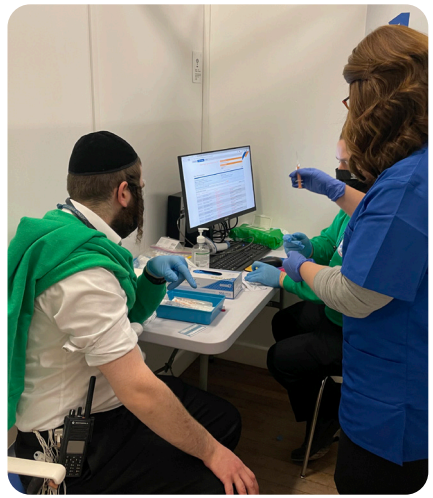
'The Covid-19 vaccination programme has been one of the few almost unqualified successes of the UK's response to the pandemic.

System-working, joining up the NHS, local government and the voluntary sector was a hallmark of the vaccine roll-out. Local knowledge and delivery were crucial. Volunteers also played a vital role, not just in acting as stewards at vaccination sites, but also in terms of community outreach, for example with faith communities and others, offering sites for vaccination which in turn built trust in the vaccine and in the NHS.'

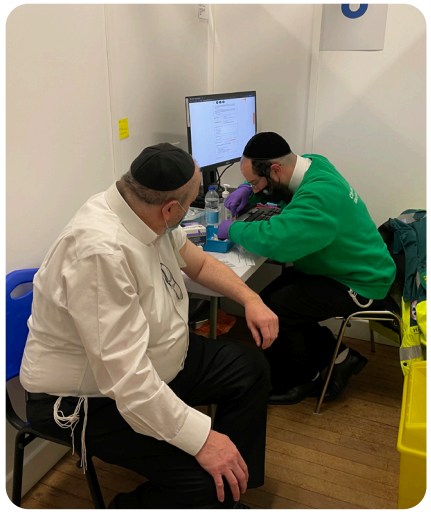
The Covid-19 Vaccination Programme, Trials, tribulations and successes. The King's Fund, January 2022

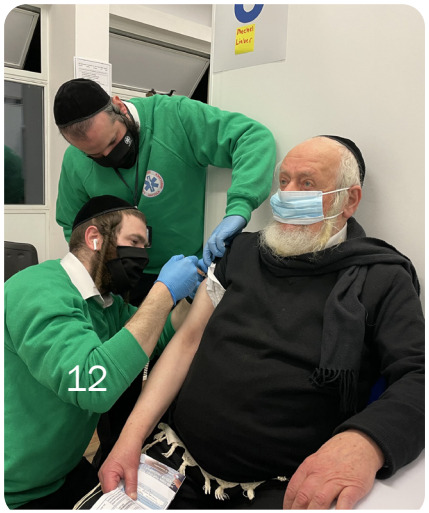




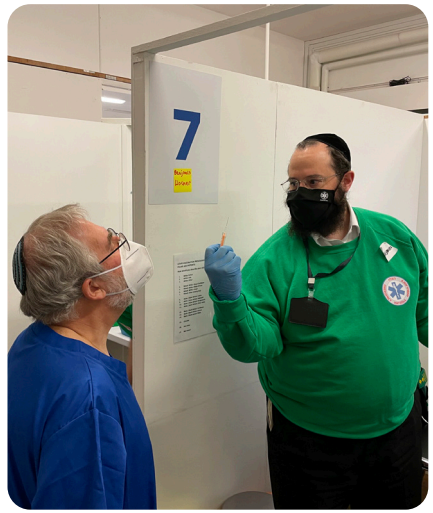











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Hatzola's vaccination drives were lauded as examples of excellent coproduction between the public sector and community organisations and attracted some notable visitors. Nadim Zahawi, the then-Parliamentary Under Secretary of State at the Department of Health and Social Care, and Philip Glanville, Mayor of Hackney, attended the February event; the Mayor of London, Sadiq Khan joined the March vaccination drive. A prior immunisation event was front-page-featured in the Independent.

> Huge thanks to local NHS, Hackney Council and first responders in the Hatzola ambulance service who are encouraging vaccination in the Jewish community. Vaccines will save thousands of lives and help us get out of the pandemic.
>
> Nadhim Zahawi
>
> Then- Parliamentary Under Secretary of State at the Department of Health and Social Care

> It's so uplifting to see for myself the brilliant work Hatzola are doing with the NHS and the council [in] encouraging more Orthodox Jewish Londoners to take their vaccine.
>
> Sadiq Khan
>
> Mayor of London

> I was impressed with the work that community leaders are doing to encourage the community to comply with coronavirus regulations. I think it is very important that all communities come forward for vaccination.
>
> Diane Abbott
>
> MP







PARTNERSHIPS

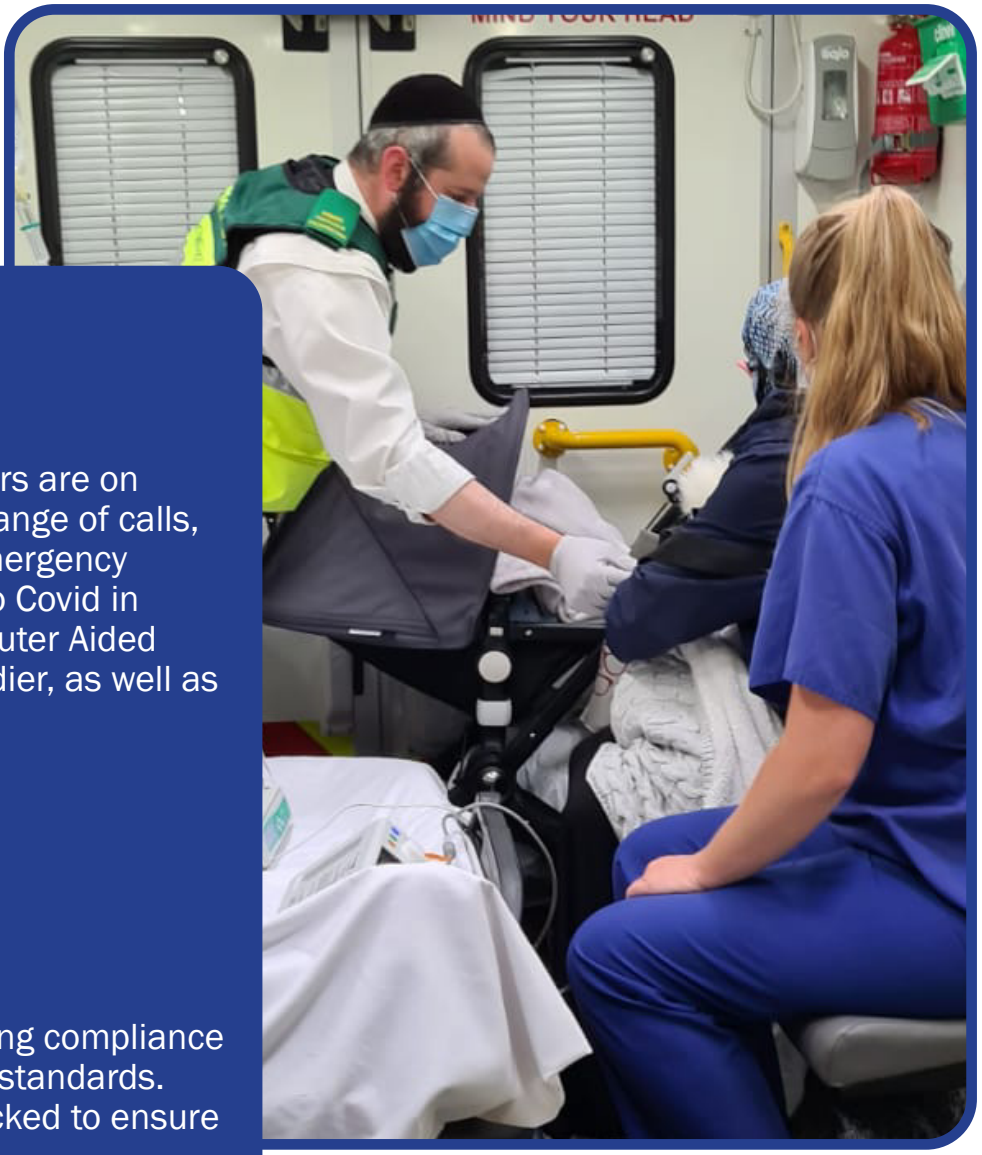


Hatzola works alongside hospitals and emergency services in and around the area to coordinate professional care for patients, including the Homerton University Hospital, Royal London Hospital, Whittington Hospital and other outlying hospitals; the London Ambulance Service, London Fire and Rescue, the Metropolitan Police and the Helicopter Emergency Medical Service. These relationships are proving crucial for liaison between health services and the community as the pandemic continues.

Building on Hatzola's ongoing partnership with the City and Hackney Clinical Commissioning Group, we were able to establish excellent communication lines with several local hospitals, including The Royal London Hospital and Homerton University Hospital. This allowed us to support families' connection with loved ones even as visitation limits prevailed.

Joint work around vaccination drives was initiated by Hackney Council's Public Health department and the City and Hackney Confederation of GPs. Close and productive working relationships with public sector partners have helped Hatzola achieve the shared goals of improving the public's health and wellbeing, and reducing ill-health and mortality during the ongoing pandemic and health crisis.

BEHIND THE SCENES



CALL AND DISPATCH

24 hours a day, 365 days a year, Hatzola's volunteer dispatchers are on shift, ready to answer emergency calls. They deal with a wide range of calls, including road accidents, home emergencies, work injuries, emergency childbirth, and other urgent health needs, with many relating to Covid in this period. This year, Hatzola Implemented an improved Computer Aided Dispatch system, which made dispatching smoother and speedier, as well as satisfying all regulations.

MEDICINE AND EQUIPMENT

Hatzola maintains a fleet of ambulances, assessing and assuring compliance with all statutory checks, health & safety, and infection control standards. Ambulances, supply kits and medications are consistently checked to ensure they are in date and at optimum supply levels.

OUR FUTURE PLANS

Hatzola's overarching goal is to ensure the continuity of its professional and compassionate emergency response and public health service; a growing target community and lingering pandemic have increased demand. To further these aims, Hatzola will focus on these specific strands in the next year:

- Services: Expansion of our dispatch and emergency technician team by recruitment and induction; continued professional development and training of current team members; upgrading to digitalised patient record system for enhanced data collection and compliance with GDPR.

- Additional Ambulances: Expand ambulance fleet with at least two new vehicles.

- Capital Project: Ambulance Bay and Building: Together with Hatzola Trust LTD, the charity has embarked on a capital project to secure premises for a permanent base for the operations of the charity. This highly anticipated project will give Hatzola a permanent and purpose-built base and will enhance quality, efficiency and reach of all current services, as well as enabling the charity to develop new services according to community need.

- Finances: Ensure financial sustainability by exploring new avenues of fundraising, in addition to expanding existing funding streams.

- Compliance: Continued careful examination of our methodology and processes to ascertain all regulatory requirements are satisfied.



PUBLIC BENEFIT

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission as well as the Equalities Act 2010 when reviewing the Charity's aims and objectives and in planning future activities.

RISK MANAGEMENT

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures help manage the identified risks.

FINANCIAL REVIEW

The charity has a policy to maintain unrestricted funds, which are the free reserves of the charity, at a level which provides sufficient funds to cover management and administration costs in the medium term and allows for the continued planned expansion of activities. As at 31 July 2021 the charity's free reserves were £116,967, which would cover roughly 2 months running costs.

The charity's total funds as at 31 July 2021 was £170,026, all unrestricted.
The trustees' annual report was approved on 30th May 2022 and signed on behalf of the board of trustees by:

Mr M Breuer

Trustee

HATZOLA TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HATZOLA TRUST
YEAR ENDED 31 JULY 2021

I report to the trustees on my examination of the financial statements of Hatzola Trust ('the charity') for the year ended 31 July 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

David Goldberg FCA DChA
Independent Examiner
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

HATZOLA TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 JULY 2021

	Notes	2021 Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
Income and endowments				
Donations and legacies	4	732,170	732,170	536,652
Total income		732,170	732,170	536,652
Expenditure				
Expenditure on charitable activities	5,6	728,314	728,314	534,773
Total expenditure		728,314	728,314	534,773
Net income and net movement in funds		3,856	3,856	1,879
Reconciliation of funds				
Total funds brought forward		166,170	166,170	164,291
Total funds carried forward		170,026	170,026	166,170

The statement of financial activities includes all gains and losses recognised in the year.

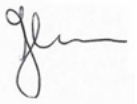
All income and expenditure derive from continuing activities.

The notes on pages 21 to27 form part of these financial statements.

HATZOLA TRUST
STATEMENT OF FINANCIAL POSITION
31 JULY 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	11	53,059	67,428
Current assets			
Debtors	12	121,619	100,619
Cash at bank and in hand		628	763
		122,247	101,382
Creditors: amounts falling due within one year	**13**	5,280	2,640
Net current assets		116,967	98,742
Total assets less current liabilities		170,026	166,170
Net assets		170,026	166,170
Funds of the charity			
Unrestricted funds		170,026	166,170
Total charity funds	**14**	170,026	166,170

These financial statements were approved by the board of trustees and authorised for issue on 31 May 2022, and are signed on behalf of the board by:



Mr M Breuer

Trustee

HATZOLA TRUST
STATEMENT OF CASH FLOWS
YEAR ENDED 31 JULY 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	3,856	1,879
Adjustments for:		
Depreciation of tangible fixed assets	14,369	19,160
Accrued expenses	2,640	2,640
Changes in:		
Trade and other debtors	(21,000)	(24,000)
Cash generated from operations	(135)	(321)
Net cash used in operating activities	(135)	(321)
Net decrease in cash and cash equivalents	(135)	(321)
Cash and cash equivalents at beginning of year	763	1,084
Cash and cash equivalents at end of year	628	763

The notes on pages 21 to 27 form part of these financial statements.

HATZOLA TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2021

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Office 4, 1 Rookwod Road, London, N16 6SD.

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 Charities Act 2011.

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

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

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.

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.

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:

Fixtures and fittings	(-)	25% 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.

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. DONATIONS AND LEGACIES

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total funds 2020
	£	£	£	£
Donations				
Donations	732,170	732,170	536,652	536,652

5. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total funds 2020
	£	£	£	£
Medical emergency response activities	725,674	725,674	532,133	532,133
Support costs	2,640	2,640	2,640	2,640
	728,314	728,314	534,773	534,773

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Medical emergency response activities	725,674	–	725,674	532,133
Governance costs	–	2,640	2,640	2,640
	725,674	2,640	728,314	534,773

BREAKDOWN OF EXPENSES

	2021	2022
	£	£
Ambulance maintenance	101,484	83,052
Communication	45,648	27,809
Compliance	75,868	49,291
Community awareness	32,784	27,433
Depreciation	14,369	19,160
Insurance	18,522	16,125
Medical supplies and equipment	113,542	126,076
Responders support	27,725	8,512
Training	177,394	54,332
Staff costs	34,452	28,152
Office costs	22,914	12,285
Other costs	3,702	34,906
Rent	57,270	45,000
	725,674	532,133

7. NET INCOME

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	14,369	19,160

8. INDEPENDENT EXAMINATION FEES

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,640	2,640

9. STAFF COSTS

The average head count of employees during the year was Nil (2020: Nil).

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

10. TRUSTEE REMUNERATION AND EXPENSES

There was no remuneration paid to the trustees. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

11. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures and fittings	Motor vehicles	Equipment	Computer equipment	**Total**
	£	£	£	£	£	£
Cost						
At 1 Aug 2020 and 31 Jul 2021	9,950	2,350	396,997	349,428	9,346	768,071
Depreciation						
At 1 Aug 2020	–	1,029	371,001	324,524	4,089	700,643
Charge for the year	–	330	6,499	6,226	1,314	14,369
At 31 Jul 2021	–	1,359	377,500	330,750	5,403	715,012
Carrying amount						
At 31 Jul 2021	9,950	991	19,497	18,678	3,943	53,059
At 31 Jul 2020	9,950	1,321	25,996	24,904	5,257	67,428

12. DEBTORS

	2021	2020
	£	£
Other debtors	121,619	100,619

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals and deferred income	5,280	2,640

14. ANALYSIS OF CHARITABLE FUNDS UNRESTRICTED FUNDS

Unrestricted funds	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
General funds	166,170	732,170	(728,314)	170,026

	At 1 August 2019	Income	Expenditure	At 31 July 2020
	£	£	£	£
General funds	164,291	536,652	(534,773)	166,170

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	53,059	53,059
Current assets	122,247	122,247
Creditors less than 1 year	(5,280)	(5,280)
Net assets	170,026	170,026

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	67,428	67,428
Current assets	101,382	101,382
Creditors less than 1 year	(2,640)	(2,640)
Net assets	166,170	166,170

16. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Aug 2020	Cash flows	At 31 Jul 2021
	£	£	£
Cash at bank and in hand	763	(135)	628

17. RELATED PARTY DISCLOSURES

The charity received donations totalling £726,305 (2020: £522,973) from Hatzola Trust Limited to fund its medical emergency response activities.

Other debtors in note 12 relates to an amount due from Hatzola Trust Limited.

Hatzola Trust Limited is a charity with the same charitable objects as Hatzola Trust and with common trustees.

CHARITY DETAILS

Registered charity name

Hatzola Trust

Charity registration number

278914

Principal office and registered office

Office 4
1 Rookwood Road
London N16 6SD

Trustees

Mr M Breuer
Mr C S Goldman
Dr S G Springer
Mr G Schleider
Mr B Stern

