COMPANY REGISTRATION NUMBER: 12453090
CHARITY REGISTRATION NUMBER: 1203082

Hatzola Ambulance Service Limited

Company Limited by Guarantee

Unaudited Financial Statements

28 February 2026

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

Hatzola Ambulance Service Limited

Company Limited by Guarantee

Financial Statements

Year ended 28 February 2026

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Hatzola Ambulance Service Limited

Company Limited by Guarantee

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

Year ended 28 February 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 28 February 2026.

Reference and administrative details

Registered charity name	Hatzola Ambulance Service Limited
Charity registration number	1203082
Company registration number	12453090
Principal office and registered office	158 Cromwell Road Salford M6 6DE England
The trustees	
	Mr M Bamberger Mr O Gross Mr Y R Chrysler
Independent examiner	Ian Graff FCCA 158 Cromwell Road Salford M6 6DE

Structure, governance and management

Hatzola Ambulance Service Limited is a company limited by guarantee incorporated on 10 February 2020 and is governed by its memorandum and articles of association. It was registered with Charity Commission as a charity on 16 May 2023.

The Directors/Trustees are responsible for the governance of the organisation and are active in all operational aspects of strategic management. Major policy decisions are decided at full directors'/ Trustees' meetings.

Objectives and activities

The charity's objects are specifically restricted to the following:
The advancement of health and saving of lives by providing for the public benefit in the north of England: 1) A volunteering emergency medical first response and ambulance service; 2) Relief and assistance for persons who are ill or sick or otherwise in need of medical care and attention or hospital, clinical or nursing services; and 3) Information, education and training to promote health, safety and first aid and pre-hospital skills.

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

Achievements and performance

The charity received £487,633 (2025 - £376,001) in donations during the year and a National Lottery grant of £20,000 £2025 - nil). £489,771 (2025 - £366,106) was spent in furtherance of its charitable objectives. There was an overall surplus for the year of £17,925 (2025 - £9,980).

The staff and trustees have continued working hard to keep costs and overheads to a minimum without compromising on our high standard of service and professionalism. We do not charge a fee to our customers and we do not raise funds from the public at large.

The charity's services are carried out by its team of volunteers who give selflessly of their time and skills and with great dedication, without receiving any remuneration. We give credit for our achievements to the remarkable effort made by the volunteers, trustees and staff.

The trustees would like to record their deep appreciation for all financial support received from donors and philanthropists during the course of the year, and to the National Lottery for the £20,000 grant received and spent on training and community awareness.

Financial review

The balance of the unrestricted funds is a surplus of £27,606 (2025 - £9,681).

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 October 2026 and signed on behalf of the board of trustees by:

Mr O Gross
Director

Hatzola Ambulance Service Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hatzola Ambulance Service Limited

Year ended 28 February 2026

I report to the trustees on my examination of the financial statements of Hatzola Ambulance Service Limited ('the charity') for the year ended 28 February 2026.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

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

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Ian Graff FCCA
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

Hatzola Ambulance Service Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 28 February 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 **Total funds** £	2025 Total funds £
Income and endowments					
Donations and legacies	**5**	487,633	20,000	507,633	376,001
Investment income	**6**	63	–	63	85
Total income		487,696	20,000	507,696	376,086
Expenditure					
Expenditure on charitable activities	**7,8**	469,771	20,000	489,771	366,106
Total expenditure		469,771	20,000	489,771	366,106
Net income and net movement in funds		17,925	–	17,925	9,980
Reconciliation of funds					
Total funds brought forward		9,681	–	9,681	(299)
Total funds carried forward		27,606	–	27,606	9,681

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 8 to 16 form part of these financial statements.

Hatzola Ambulance Service Limited

Company Limited by Guarantee

Statement of Financial Position

28 February 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	**14**	42,218	21,781
Current assets			
Debtors	**15**	98,450	–
Cash at bank and in hand		32,098	40,161
		130,548	40,161
Creditors: amounts falling due within one year	**16**	145,160	52,261
Net current liabilities		14,612	12,100
Total assets less current liabilities		27,606	9,681
Net assets		27,606	9,681
Funds of the charity			
Unrestricted funds		27,606	9,681
Total charity funds	**17**	27,606	9,681

For the year ending 28 February 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 20 October 2026, and are signed on behalf of the board by:

Mr O Gross
Director

The notes on pages 8 to 16 form part of these financial statements.

Hatzola Ambulance Service Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 28 February 2026

	2026 £	2025 £
Cash flows from operating activities		
Net income	17,925	9,980
Adjustments for:		
Depreciation of tangible fixed assets	37,391	18,115
Other interest receivable and similar income	(63)	(85)
Interest payable and similar charges	297	144
Accrued (income)/expenses	(3,068)	892
Changes in:		
Trade and other debtors	(98,450)	–
Trade and other creditors	95,967	275
Cash generated from operations	49,999	29,321
Interest paid	(297)	(144)
Interest received	63	85
Net cash from operating activities	49,765	29,262
Cash flows from investing activities		
Purchase of tangible assets	(57,828)	(11,000)
Net cash used in investing activities	(57,828)	(11,000)
Net (decrease)/increase in cash and cash equivalents	(8,063)	18,262
Cash and cash equivalents at beginning of year	40,161	21,899
Cash and cash equivalents at end of year	32,098	40,161

The notes on pages 8 to 16 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 158 Cromwell Road, Salford, M6 6DE, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

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:

Plant and machinery	-	33% straight line
Fixtures and fittings	-	33% straight line
Motor vehicles	-	33% straight line
Equipment	-	33% straight line

Impairment of fixed assets

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

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

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

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

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

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

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

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

4. Limited by guarantee

The organisation is a charitable company limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Donations			
Donations receivable	487,633	–	487,633
Grants			
Grants receivable	–	20,000	20,000
	487,633	20,000	507,633

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations receivable	376,001	–	376,001
Grants			
Grants receivable	–	–	–
	376,001	–	376,001

6. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	63	63	85	85

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Direct charitable activities	218,037	20,000	238,037
Support costs	251,734	–	251,734
	469,771	20,000	489,771

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct charitable activities	166,854	–	166,854
Support costs	199,252	–	199,252
	366,106	–	366,106

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Direct charitable activities	238,037	249,634	487,671	364,906
Governance costs	–	2,100	2,100	1,200
	238,037	251,734	489,771	366,106

9. Analysis of support costs

	Analysis of support costs	**Total 2026**	Total 2025
	£	**£**	£
Staff costs	60,221	60,221	44,858
Premises	13,051	13,051	14,081
Communications and IT	22,545	22,545	18,230
General office	45,948	45,948	38,374
Finance costs	297	297	144
Governance costs	2,100	2,100	1,200
Depreciation	37,391	37,391	18,115
Insurance	28,900	28,900	30,281
Food and events	41,281	41,281	33,969
	251,734	251,734	199,252

10. Net income

Net income is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets	37,391	18,115

11. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,500	1,200

12. Staff costs

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

	2026	2025
	£	£
Wages and salaries	60,221	44,858

The average head count of employees during the year was 3 (2025: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
Number of staff	3	4

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

13. Trustee remuneration and expenses

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

14. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	**Total £**
Cost					
At 1 March 2025	96,404	23,483	46,402	746	167,035
Additions	23,828	–	34,000	–	57,828
At 28 February 2026	120,232	23,483	80,402	746	224,863
Depreciation					
At 1 March 2025	74,722	23,483	46,402	647	145,254
Charge for the year	25,959	–	11,333	99	37,391
At 28 February 2026	100,681	23,483	57,735	746	182,645
Carrying amount					
At 28 February 2026	19,551	–	22,667	–	42,218
At 28 February 2025	21,682	–	–	99	21,781

15. Debtors

	2026 £	2025 £
Prepayments and accrued income	12,056	–
Other debtors - deposits for new ambulances	86,394	–
	98,450	–

16. Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	63,830	10,830
Accruals and deferred income	1,500	4,568
Social security and other taxes	3,907	513
Other creditors	28,803	8,000
Other creditors - related party loans	47,120	28,350
	145,160	52,261

17. Analysis of charitable funds

Unrestricted funds

	At 1 Mar 2025 £	Income £	Expenditure £	**At 28 Feb 2026 £**
General funds	9,681	487,696	(469,771)	27,606

	At 1 Mar 2024 £	Income £	Expenditure £	At 28 Feb 2025 £
General funds	(299)	376,086	(366,106)	9,681

Restricted funds

	At 1 Mar 2025 £	Income £	Expenditure £	**At 28 Feb 2026 £**
Restricted Fund	–	20,000	(20,000)	–

	At 1 Mar 2024 £	Income £	Expenditure £	At 28 Feb 2025 £
Restricted Fund	–	–	–	–

18. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	42,218	42,218
Current assets	130,548	130,548
Creditors less than 1 year	(145,160)	(145,160)
Net assets	27,606	27,606

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	21,781	21,781
Current assets	40,161	40,161
Creditors less than 1 year	(52,261)	(52,261)
Net assets	9,681	9,681

19. Analysis of changes in net debt

	At 1 Mar 2025	Cash flows	**At 28 Feb 2026**
	£	£	**£**
Cash at bank and in hand	40,161	(8,063)	32,098

20. Related parties

Mr O Gross, a trustee of the charity, is also a shareholder and director of Kosher Savers Limited. Kosher Savers lent the charity £60,000 in previous periods. The loans are interest-free and repayable on demand. Kosher Savers also supplied the charity with food and goods of £18,770 in value in the year for the charity's charitable activities. The charity has an overall balance of £47,120 still owed to Kosher Savers at the year end. Mr O Gross, a trustee of the charity, is also a shareholder and director of Kosher Savers Limited. Kosher Savers lent the charity £60,000 in previous periods. The loans are interest-free and repayable on demand. Kosher Savers also supplied the charity with food and goods of £19,866 in value in the year for the charity's charitable activities. The charity has an overall balance of £47,120 still owed to Kosher Savers at the year end.