

EZRA UMARPEH LIMITED

England & Wales · Charity number 1081176

Details

Status Registered

Legal form Charitable company

Company number [03733589](#)

Registered 2000-06-19

Register [View on the Charity Commission register](#)

Contact

Address Ezra Umarpeh Ltd
16 Manor Road
London
N16 5SA

Phone 02082117999

Email admin@ezra-umarpeh.com

Website www.ezra-umarpeh.com

Activities

Objects: (1) TO RELIEVE POVERTY, SICKNESS AND DISTRESS IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF EQUIPMENT AND FACILITIES IN HOSPITALS;(2) THE ADVANCEMENT OF THE JEWISH FAITH.

Activities: (1) to relieve poverty, sickness and distress in particular; (2) Providing medical equipment; (3) Providing facilities in hospitals; and (4) Providing patient transport to and from hospitals.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£402,675	£671,561	-	-
2024-03-31	£470,609	£639,722	-	-
2023-03-31	£628,103	£790,538	£892,553	16
2022-03-31	£392,344	£601,203	-	-
2021-03-31	£1,051,330	£589,219	£1,263,847	11

Trustees

Name	Role	Appointed
ABRAHAM BAR-HORIN		2026-02-12
ISRAEL MOSKOVITZ		2026-02-05
ISRAEL SANDERS		2003-06-11
JACOB M GROSSKOPF		2003-09-01
Moses Hirschler		2026-02-10
RABBI NATHAN BENJAMIN ECKSTEIN		1999-03-16

EZRA UMARPEH LIMITED

England & Wales - Charity number 1081176

Accounts

COMPANY REGISTRATION NUMBER: 03733589
CHARITY REGISTRATION NUMBER: 1081176

EZRA UMARPEH LIMITED
Financial year end: 31 MARCH 2025



עזרה ומרפא

EZRA

UMARPEH



Ezra Umarpeh is here to:

Assist

Comfort

Drive

Explain

Guide

Relieve

Ease Healing

Trustee statement

We provide support for patients challenged by illness and disability whether in hospital or at home, with a particular emphasis on easing their hospital experience.

We turn chaos into calm, confusion into clarity, and collapse into connect. We bridge the gaps between patients and the medical world. The medical world is complex and scary. We provide patients with a world of care support. With 24/7 access to medical care support that they can always rely on during any medical crisis. Every patient is our personal priority. We're on a mission to provide comfort and healing.

Ezra Umarpeh changed the team of committee members in December 2025. With anticipated changes to the governance structure in January 2026. This organisational shift at the end of 2025 was intended to ensure the charity's sustainability and longevity. With our new trustees and team, we are looking ahead for a successful 2026, with new apartments, services and activities.

We are very excited to share that we have received pledges from our local philanthropic donors of approximately £300,000 towards boosting Ezra Umarpeh's activities and charitable work in 2026.

Mr J M Grosskopf

VISION

Ezra Umarpeh's vision is to relieve poverty, sickness and distress through medical advocacy and support.

MISSION

Ezra Umarpeh's mission is to provide patient support services for those challenged by illness and disability, whether in hospital or at home, with a particular emphasis on easing and reducing the hospital experience. The charity provides culturally appropriate services aimed particularly at, but not exclusively to, members of the Jewish community.

A day in the office of Ezra Umarpeh



Free Loan of Medical Equipment

IN 2025

2,337

medical or mobility items
were loaned out to

1,298

service users.

384

deliveries of

1,152

medical items with
our equipment
delivery services

Our extensive range of medical equipment, available on freeloan, helps care for sick and disabled people in their own home. This helps them recover more independently in the comfort and ease of a familiar setting.

From preventative to palliative home care, our medical and mobility equipment reduces in-patient hospital stays and enables an active lifestyle.

We offer a comprehensive range of medical equipment; from small mobility aids such as crutches to larger items such as hoists and electric beds. We also have a variety of incontinence products available.

Our emergency team of volunteers is available 24/7 to assist with out-of-hours emergencies. Often, when hospital patients are discharged on short notice, they require medical equipment and support.

We have a team of dedicated volunteers who deliver medical equipment to homebound patients.

Hospital Respite Rooms

Located within 9 hospitals with a stock of fresh kosher food and snacks, reading material and Judaica. All rooms are comfortably furnished to accommodate family members and patients, creating a homey atmosphere despite the hospital setting. Preparations for Shabbat start on Wednesday, when volunteers tidy, stock up and clean the rooms.

Hometon
Hospital,
London E9

Royal
Free Hospital,
London NW3

Royal
London
Hospital,
London E1

Whittington
Hospital,
London N19

University
College London
Hospital, London
NW1

Barnet
General
Hospital,
Barnet EN5

St
Bartholomew's
Hospital,
London EC1A

Great
Ormond
Street Hospital,
London WC1N

North Middx
Hospital,
London N18

With over 40,000 visitors annually to our rooms, our facilities serve as a convenient space to pray, eat, and relax.

Overnight Hospital Accommodation

Providing living accommodations close to Royal Free, UCLH and GOSH hospitals ensure parents/ carers can have respite whilst staying close to a loved one during critical times.

2

apartments
within 0.5
miles of the
Royal Free
Hospital

8

apartments
near
GOSH

1

apartment near
Whitechapel
Hospital

Are available to families

Overnight hospital accommodations allow family and carers to juggle daily life with carer duties in the knowledge that after a tiring day on the ward, they can enjoy a good night's sleep within 3-4 minutes from the hospital.

As demand for overnight stays grows, Trustees have purchased an additional apartment near the Royal Free hospital.

In 2025, 755 nights of accommodation were provided.

Shabbat Car Service

We have arranged car services for Shabbat travel, as the local car services are closed during Shabbat and Jewish holidays. We have set up an account system to pay on account (which is settled during the week). Drivers know to open the door, carry belongings, assist riders and refrain from requesting payment.

In 2025, 1007 Shabbos Car Service journeys were made on account.

A young girl with long blonde hair, wearing a light blue sweater and grey pants, sits in a wheelchair. She is holding a large brown teddy bear. The wheelchair is being loaded into the back of a white van. A ramp is extended from the van's open rear door to the ground. The background shows a residential street with houses and trees.

Accessible Transportation Services

We have wheelchair-accessible vehicles with trained drivers to assist.

We are here for you and there with you. No patient deserves to be alone, and often a cab ride to the hospital is a lifeline.

Our drivers offer a helping hand and support at the hospital. Our volunteer drivers, available 24/7, transport patients, family members, and loved ones to and from the hospital.

In 2025, 983 journeys were made with our accessible transportation vehicle

Volunteering

Volunteering remains at the heart of Ezra Umarpeh's work. We acknowledge the effort of volunteers who sustain the charity's services. Ezra Umarpeh is a volunteer-led organisation retaining only a small team of trained staff, thus providing excellent value for every pound donated.

108 volunteers delivered 20,859 volunteering hours through a range of projects throughout the year.

IN TOTAL

108

**VOLUNTEERS
CONTRIBUTED**

20,859

**HOURS OF
VOLUNTEERING
THROUGHOUT**

2025

Based on the minimum wage, this provided the charity with a saving of over £235,000

FUTURE PLANS

With new trustees and a new committee, we predict 2026 will be a year of change and success.



**EZRA
UMARPEH**

We plan to restructure the aims of the charity and build a comprehensive fundraising strategy

Diversify income from grants, donations and increase pledges from local supporters

עזרה ומרפא

Purchase additional apartments and add new services

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

	PAGE
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Ezra Umarpeh Limited

Charity registration number 1081176

Company registration number 03733589

Principal office and registered office 16 Manor Road
London
N16 5SA

THE TRUSTEES Rabbi N B Eckstein
Mr J M Grosskopf
Mr J Ostreicher (Resigned 14 November 2024)
Mr I Sanders

Company secretary I Sanders

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

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Ezra Umarpeh Limited was incorporated on 16 March 1999 in England under Company Registration number 03733589, and was registered with the Charity Commission on 19 June 2000, governed by its Memorandum and Articles of Association, Charity Number 1081176.

In June 2012, a Branch Constitution pursuant to the Memorandum and Articles of Association was drawn up. This outlines the structure, governance and management of our branches who establish their own management committee and elects one member to represent their branch on the Board of Trustees.

The accounts presented below reflects the services delivered by Ezra Umarpeh from our Head Office and North West London branch.

The Trustees in office in the year 2024 - 25 were as follows:

Rabbi Nathan B Eckstein

Mr Jacob M Grosskopf

Mr Jacob Ostreicher (resigned 14 November 2024)

Mr Israel Sanders

Risk management

The trustees regularly undertake a review of the major risks to which the charity is exposed, and systems designed to mitigate those risks are considered on an on-going basis. As in the past year, the trustees have placed particular attention to capacity building by reviewing and strengthening the governance and management of Ezra Umarpeh and ensuring its infrastructure can support the charity's continuous growth.

Grant making policy

All applications to the charity for grants are considered carefully by the Trustees at regular meetings and all grants must be approved by the majority of the Trustees. It is not however the policy of the charity to make grants except in exceptional circumstances.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The charity's objects are to relieve poverty, sickness and distress in particular but not exclusively by the provision of medical equipment; providing facilities in hospitals; and providing patient transport to and from hospitals.

The Charity is involved in the provision of benefit and assistance to the sick and infirm. The Charity also provides free use of medical equipment to those who qualify as Charitable Beneficiaries under English Law.

The Trustees have continued to comply with their duty to have due regard to the guidance on public benefit as published by the Charity Commission when exercising their powers or duties.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2025

ACKNOWLEDGEMENTS

The trustees wish to acknowledge the following grant making bodies for their financial contributions this year.

Arnold Clark
A & G Cohn Memorial Trust
City Bridge
Clapman Charitable Trust
Cuby CT
Groundwork UK (Tesco)
Jewish Childs Day
J Davies Char LT/m Rabin
The Inman Charity
Salford Housing Charity
Souter Charitable Trust

In addition, we wish to thank the many smaller corporate foundations and family trusts, some who wish to stay anonymous, for the financial contributions made throughout the year. Their partnership in our work is highly appreciated, and it is the support received through all these funds that enables Ezra Umarpeh to deliver vital services to the sick and disabled.

FINANCIAL REVIEW

Reserves policy

The Trustees are of the opinion that ideally the level of available reserves held by the charity should be able to cover 3 to 6 months of running costs. As at balance sheet date, the charity's available reserves were in deficit.

The total unrestricted reserves as at 31 March 2025 of £354,553 was made up of £471,759 fixed assets less £117,206 net current liabilities. The total restricted reserves was £100,000 held in fixed assets.

Going concern

In order to address the net current liabilities of £117,206, the trustees have reconsidered the charity's strategy and resources. It is recognised that the organisation has suffered a reduction of income in recent years, whilst still maintaining the same level of services thereby increasing its liabilities. It is for this reason that the trustees understand that fresh energy is required to revitalise the board and accordingly a new management committee has been formed and new trustees will be appointed within the next few weeks. The new board will consist of people with many years of experience in the social sector in addition to organisational and management skill, who come with a clear vision of how the organisation needs to be run more efficiently whilst at the same time upgrading and expanding on the current service provision. Indeed, the new management board have already received £71,000 in new income and have also secured pledges of around £300,000 for the coming year. On this basis, the trustees are of the opinion that the charity can continue as a going concern.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2025

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 30 January 2026 and signed on behalf of the board of trustees by:

Mr J M Grosskopf
Trustee

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EZRA
UMARPEH LIMITED
YEAR ENDED 31 MARCH 2025

I report to the trustees on my examination of the financial statements of Ezra Umarpeh Limited ('the charity') for the year ended 31 March 2025.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We refer to the Going Concern paragraph in note 3 and the Financial Review paragraph in the trustees' report in which reference is made to the net current liability position of the charity and the steps taken since Balance Sheet date to address this. Whilst the Trustees are confident that this deficit is being addressed, we draw to your attention that at Balance Sheet date, the charity was in a net current liabilities position of £117,206.

I have no other 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

30 January 2026

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	195,382	195,851	391,233	459,809
Other income	6	11,441	–	11,441	10,800
Total income		<u>206,823</u>	<u>195,851</u>	<u>402,674</u>	<u>470,609</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	(28,689)	–	(28,689)	(61,357)
Expenditure on charitable activities	8,9	(447,021)	(195,851)	(642,872)	(578,365)
Total expenditure		<u>(475,710)</u>	<u>(195,851)</u>	<u>(671,561)</u>	<u>(639,722)</u>
Net expenditure and net movement in funds					
		<u>(268,887)</u>	–	<u>(268,887)</u>	<u>(169,113)</u>
Reconciliation of funds					
Total funds brought forward		623,440	100,000	723,440	892,553
Total funds carried forward		<u>354,553</u>	<u>100,000</u>	<u>454,553</u>	<u>723,440</u>

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

The notes on pages 8 to 14 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	14		571,759	966,796
Current assets				
Debtors	15	–		32,250
Cash at bank and in hand		<u>123,190</u>		<u>10,263</u>
		123,190		42,513
Creditors: amounts falling due within one year	16	<u>(240,396)</u>		<u>(285,869)</u>
Net current liabilities			<u>(117,206)</u>	<u>(243,356)</u>
Total assets less current liabilities			<u>454,553</u>	<u>723,440</u>
Net assets			<u>454,553</u>	<u>723,440</u>
Funds of the charity				
Restricted funds			100,000	100,000
Unrestricted funds			<u>354,553</u>	<u>623,440</u>
Total charity funds	17		<u>454,553</u>	<u>723,440</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2026, and are signed on behalf of the board by:

Mr J M Grosskopf
Trustee

The notes on pages 8 to 14 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 16 Manor Road, London, N16 5SA.

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.

The financial statements are prepared in Sterling which is the functional currency of the charity.

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

In order to address the net current liabilities of £117,206, the trustees have reconsidered the charity's strategy and resources. It is recognised that the organisation has suffered a reduction of income in recent years, whilst still maintaining the same level of services thereby increasing its liabilities. It is for this reason that the trustees understand that fresh energy is required to revitalise the board and accordingly a new management committee has been formed and new trustees will be appointed within the next few weeks. The new board will consist of people with many years of experience in the social sector in addition to organisational and management skill, who come with a clear vision of how the organisation needs to be run more efficiently whilst at the same time upgrading and expanding on the current service provision. Indeed, the new management board have already received £71,000 in new income and have also secured pledges of around £300,000 for the coming year. On this basis, the trustees are of the opinion that the charity can continue as a going concern.

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.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2025

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

Unrestricted funds

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds

Restricted funds are funds subject to the restrictions imposed by the donor or funds raised for particular restricted purposes. The restrictions are binding upon the trustees of the charity.

Incoming resources

These are included in the Statement of Financial Activities ("the SOFA") when:

- the charity becomes entitled to the resources;
- it is probable the charity will receive the resources;
- the monetary value can be measured with sufficient reliability

Voluntary income

Voluntary income comprises donations and gifts in kind which are accounted for in the SOFA when the charity becomes entitled to the donation and any conditions for receipt are met.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

Charitable activities

Charitable activities are only recognised in the accounts when paid.

Support costs

Support costs include costs relating to the administration and general management of the day-to-day affairs of the charity.

Governance costs

Governance costs include costs of the preparation and independent examination of financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

All fixed assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses.

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	-	10% reducing balance
Motor vehicles	-	25% reducing balance
Medical equipment	-	25% reducing balance
Other fixed assets	-	25% reducing balance

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2025

3. ACCOUNTING POLICIES *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	170,375	–	170,375
Grants	–	60,488	60,488
Gifts in Kind	20,453	135,363	155,816
Events	466	–	466
Shabbos Car Service	4,088	–	4,088
	<u>195,382</u>	<u>195,851</u>	<u>391,233</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	309,365	–	309,365
Grants	–	–	–
Gifts in Kind	–	140,274	140,274
Events	641	–	641
Shabbos Car Service	9,529	–	9,529
	<u>319,535</u>	<u>140,274</u>	<u>459,809</u>

6. OTHER INCOME

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Gain/(loss) on disposal of tangible fixed assets	(8,159)	(8,159)	–	–
Other income	19,600	19,600	10,800	10,800
	<u>11,441</u>	<u>11,441</u>	<u>10,800</u>	<u>10,800</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2025

7. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies				
- Donations	28,689	28,689	61,357	61,357

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Medical Equipment Loan Service	46,641	60,488	107,129
Respite Service	342,480	135,363	477,843
Patient Transport Service	51,900	–	51,900
Support costs	6,000	–	6,000
	<u>447,021</u>	<u>195,851</u>	<u>642,872</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Medical Equipment Loan Service	77,089	–	77,089
Respite Service	296,146	131,024	427,170
Patient Transport Service	68,106	–	68,106
Support costs	6,000	–	6,000
	<u>447,341</u>	<u>131,024</u>	<u>578,365</u>

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken		Total funds 2025 £	Total fund 2024 £
	directly £	Support costs £	£	£
Medical Equipment Loan Service	107,129	–	107,129	77,089
Respite Service	477,843	–	477,843	427,170
Patient Transport Service	51,900	–	51,900	68,106
Governance costs	–	6,000	6,000	6,000
	<u>636,872</u>	<u>6,000</u>	<u>642,872</u>	<u>578,365</u>

10. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	58,768	57,749
Loss on disposal of tangible fixed assets	8,159	–

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2025

11. INDEPENDENT EXAMINATION FEES

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>6,000</u>	<u>6,000</u>

12. STAFF COSTS

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

	2025 £	2024 £
Wages and salaries	104,147	85,194
Social security costs	2,400	–
	<u>106,547</u>	<u>85,194</u>

The average head count of employees during the year was 11 (2024: 7).

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

13. 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.

14. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold property £	Fixtures, fittings and equipment £	Motor vehicles £	Other assets £	Total £
Cost						
At 1 Apr 2024	727,753	46,846	729,416	105,269	88,827	1,698,111
Additions	–	–	23,993	–	–	23,993
Disposals	(375,000)	–	(6,772)	–	–	(381,772)
At 31 Mar 2025	<u>352,753</u>	<u>46,846</u>	<u>746,637</u>	<u>105,269</u>	<u>88,827</u>	<u>1,340,332</u>
Depreciation						
At 1 Apr 2024	–	8,901	555,234	84,078	64,759	712,972
Charge for the year	–	3,795	43,241	5,298	6,434	58,768
Disposals	–	–	(3,167)	–	–	(3,167)
At 31 Mar 2025	<u>–</u>	<u>12,696</u>	<u>595,308</u>	<u>89,376</u>	<u>71,193</u>	<u>768,573</u>
Carrying amount						
At 31 Mar 2025	<u>352,753</u>	<u>34,150</u>	<u>151,329</u>	<u>15,893</u>	<u>17,634</u>	<u>571,759</u>
At 31 Mar 2024	<u>727,753</u>	<u>37,945</u>	<u>174,182</u>	<u>21,191</u>	<u>24,068</u>	<u>985,139</u>

15. DEBTORS

	2025 £	2024 £
Prepayments and accrued income	–	32,250

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2025

16. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	49,961	56,271
Accruals and deferred income	6,000	6,000
Social security and other taxes	2,025	663
Other creditors	182,410	222,935
	<u>240,396</u>	<u>285,869</u>

17. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At				At
	1 April 2024	Income	Expenditure	Transfers	31 March
	£	£	£	£	2025
					£
General funds	623,440	206,823	(475,710)	–	<u>354,553</u>

	At				At 31 March
	1 April 2023	Income	Expenditure	Transfers	2024
	£	£	£	£	£
General funds	792,553	330,335	(508,698)	9,250	<u>623,440</u>

Restricted funds

	At				At
	1 April 2024	Income	Expenditure	Transfers	31 March
	£	£	£	£	2025
					£
Restricted Fund	100,000	195,851	(195,851)	–	<u>100,000</u>

	At				At 31 March
	1 April 2023	Income	Expenditure	Transfers	2024
	£	£	£	£	£
Restricted Fund	100,000	140,274	(131,024)	(9,250)	<u>100,000</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2025

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	471,759	100,000	571,759
Current assets	123,190	–	123,190
Creditors less than 1 year	(240,396)	–	(240,396)
Net assets	<u>354,553</u>	<u>100,000</u>	<u>454,553</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	866,796	100,000	966,796
Current assets	42,513	–	42,513
Creditors less than 1 year	(285,869)	–	(285,869)
Net assets	<u>623,440</u>	<u>100,000</u>	<u>723,440</u>

19. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	91,000	91,000
Later than 1 year and not later than 5 years	364,000	364,000
Later than 5 years	141,000	232,000
	<u>596,000</u>	<u>687,000</u>

20. RELATED PARTIES

Included in Other creditors is £84,200 (2024: £105,600) due Mr Grosskopf and £20,000 (2024: £nil) due to Ichud Rabonei Hakehilois London Ltd, a company of which Mr Eckstein is a director.

EZRA UMARPEH LIMITED

England & Wales - Charity number 1081176

Accounts

COMPANY REGISTRATION NUMBER: 03733589
CHARITY REGISTRATION NUMBER: 1081176

EZRA UMARPEH LIMITED
Company Limited by Guarantee
UNAUDITED FINANCIAL STATEMENTS
31 MARCH 2024

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

	PAGES
Trustees' annual report (incorporating the director's report)	1 to 7
Independent examiner's report to the trustees	8
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12 to 18

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Ezra Umarpeh Limited

Charity registration number 1081176

Company registration number 03733589

Principal office and registered office 16 Manor Road
London
N16 5SA

THE TRUSTEES Rabbi N B Eckstein
Mr J M Grosskopf
Mr I Sanders

Company secretary Mr I Sanders

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

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Ezra Umarpeh Limited was incorporated on 16 March 1999 in England under Company Registration number 03733589, and was registered with the Charity Commission on 19 June 2000, governed by its Memorandum and Articles of Association, Charity Number 1081176.

In June 2012, a Branch Constitution pursuant to the Memorandum and Articles of Association was drawn up. This outlines the structure, governance and management of our branches who establish their own management committee and elects one member to represent their branch on the Board of Trustees.

The accounts presented below reflects the services delivered by Ezra Umarpeh from our Head Office and North West London branch.

The Trustees in office in the year 2023 - 24 were as follows:

Rabbi Nathan B Eckstein
Mr Jacob M Grosskopf
Mr Jacob Ostreicher
Mr Israel Sanders
Mr Morris Lobenstein

Risk management

The trustees regularly undertake a review of the major risks to which the charity is exposed, and systems designed to mitigate those risks are considered on an on-going basis. As in the past year, the trustees have placed particular attention to capacity building by reviewing and strengthening the governance and management of Ezra Umarpeh and ensuring its infrastructure can support the charity's continuous growth.

Grant making policy

All applications to the charity for grants are considered carefully by the Trustees at regular meetings and all grants must be approved by the majority of the Trustees. It is not however the policy of the charity to make grants except in exceptional circumstances.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The charity's objects are to relieve poverty, sickness and distress in particular but not exclusively by the provision of medical equipment; providing facilities in hospitals; and providing patient transport to and from hospitals.

The Charity is involved in the provision of benefit and assistance to the sick and infirm. The Charity also provides free use of medical equipment to those who qualify as Charitable Beneficiaries under English Law.

The Trustees have continued to comply with their duty to have due regard to the guidance on public benefit as published by the Charity Commission when exercising their powers or duties.

Mission statement

Ezra Umarpeh's mission is to provide patient support services for those challenged by illness and disability whether in hospital or at home, with a particular emphasis on easing and reducing the hospital experience. The charity provides culturally appropriate services aimed particularly at, but not exclusively to, members of the Jewish community.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE

Outputs and outcomes for 2023 - 2024

The trustees salute our dedicated staff and excellent volunteers who keep on ensuring that our services are delivered with consistency and excellence.

8 hospital respite rooms and were stocked and cleaned weekly, visited by almost 40,000 people.

624 nights of accommodation provided near Royal Free and Central London Hospitals.

17 Shabbos packages.

2,364 medical or mobility items were loaned out to 1,702 service users.

681 journeys were made with our wheelchair accessible transportation fleet.

738 Shabbos Car Service journeys made on Ezra Umarpeh's account.

124 volunteers delivered 21,694 volunteering hours through a range of projects throughout the year.

383 deliveries of 1,126 medical items with our new equipment delivery service.

CORE SERVICES

Established in response to the voice of need from within the community, the charity delivers the following core services:

Free Loan of Medical Equipment

Whether for prevention or recovery, the free loan of a large and varied stock of medical equipment and mobility aids improves health and well-being and promotes independence. With warehouses conveniently located in the heart of the communities in Stamford Hill and Golders Green in London, we offer a comprehensive range of medical equipment; from small aids such as crutches and humidifiers to larger items such as hoists and electric beds.

Ezra Umarpeh runs an efficient drop-in service where users can borrow any item from the thousands of medical and mobility articles professionally maintained and stored on site. When our offices close at the end of the day, trained volunteers are available in emergency situations to offer an 'out of hours service' and will open the warehouse for a user at any time of the day or night!

In a climate where the NHS and Social Services struggle to meet their patients' needs, facilitating a speedy hospital discharge, particularly before Shabbos and Yom Tov enables patients to be cared for in the comfort of their own homes, reducing the length of hospital stays and the risk of hospital bugs.

2,364 medical or mobility items were loaned out to 1,702 service users.

Hospital Respite Rooms

Our Hospital Respite Rooms are conveniently located within 8 hospitals and are well stocked with fresh kosher food and snacks, reading material and Judaica. All our rooms are comfortably furnished to accommodate family members and patients so that they can experience a Shabbos atmosphere despite being in a hospital environment.

The preparations for Shabbos start early, and volunteers visit throughout each week to ensure the

EZRA UMARPEH LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2024

rooms are thoroughly cleaned and tidied. We also stock the fridges and store cupboards with fresh foods and provide hotplates with cooked Shabbos meals every Friday. Judaica and Jewish periodicals allow Jewish patients and their families to take a break from their stress and gather the strength to move on. The rooms are used regularly during the week too as a convenient space to pray, eat and relax. They are a source of support, comfort and calm to almost 800 visitors a week, creating a haven for patients and allowing them to maintain religious or cultural practices whilst at the hospital.

Ezra Umarpeh manages respite rooms in the following hospitals:

- Homerton Hospital
- Royal Free Hospital
- Royal London Hospital
- Whittington Hospital
- University College London Hospital
- Barnet General Hospital
- St Bartholomew's Hospital
- Great Ormond Street Hospital

Overnight Hospital Accommodation

Three flats in very close proximity to the Royal Free Hospital and a block of studio apartments in Central London are available to families when pre-booked. These are beautifully furnished and stocked with linens, towels, Kosher food, Shabbos urns and hotplates and Judaica. Providing comfortable sleeping accommodations so close to the Royal Free, UCLH and Great Ormond Street Hospitals means carers can have respite whilst staying close to a loved one during critical times.

Overnight hospital accommodations allow family and carers to juggle daily life with carer duties in the knowledge that after a tiring day on the ward, they can enjoy a good night's sleep within 3-4 minutes from the hospital.

624 nights of accommodation provided near Royal Free and Central London Hospitals.

Accessible Transportation Services

Disability can sometimes cause social exclusion. Ezra Umarpeh believes that nobody deserves to be alone, and that accessible transportation can make all the difference. Our fleet of free to use vehicles allow users to be out and about, socialise with friends and families and attend appointments and functions.

Where family and carers are unable to self-drive the special wheelchair accessible vehicles, trained volunteer drivers are available.

681 journeys were made with our accessible transportation vehicle

CULTURAL SERVICES

Throughout the year, Ezra Umarpeh works closely with hospital chaplaincy teams to help patients celebrate Shabbos and Jewish festivals:

Annual Highlights:

- Rosh Hashanah Simonim and Shofars in all hospitals
- 9 Sukkas set up at hospital sites and flats
- 18 Sets of Arbah Minim in hospitals and flats

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2024

28 Chanukah Menorahs in hospitals and flats

18 Megillah readings organised across hospitals

63 Seder plates and 185 Pesach meals distributed in hospitals and flats

Shabbos Car Service

Medical crises are always overwhelming and these situations are exacerbated when one requires emergency Shabbos travel, often to and from hospitals. Our special arrangement with car services offers a practical solution for emergency Shabbos travel.

Ezra Umarpeh has set up special account facilities with a local car service in London. Drivers are trained to carry belongings and not request payment (which the user makes to Ezra Umarpeh after Shabbos.)

738 Shabbos Car Service journeys made on Ezra Umarpeh's account.

VOLUNTEERING:

Volunteering remains at the heart of Ezra Umarpeh's work, and the trustees would like to acknowledge the outstanding dedication of the volunteers who make the charity's activities possible. The following was carried out by volunteers in 2023 - 24:

Stocking of hospital respite rooms with fresh kosher food, non-perishables, literature and Judaica

Maintenance and cleaning of hospital respite rooms and flats near Royal Free

Loaning medical equipment 'out of hours' to service users in urgent need

Delivering medical equipment to users who are homebound

Driving Ezra Umarpeh's accessible vehicle on behalf of service users

Campaigning and helping raise vital funds for Ezra Umarpeh

In total, 124 volunteers delivered 21,694 volunteering hours throughout the year. Based on the minimum wage, this provided a saving to the charity of over £220,000.

Ezra Umarpeh is a volunteer led organisation retaining only a small team of trained staff, thus providing excellent value for every pound donated.

Overnight Hospital Accommodation

As the demand for accommodation near the Royal London Hospital grew, the Trustees took the exciting decision of purchasing another flat in very close proximity to the Royal London Hospital being run in a similar manner to the current facilities we have at other hospitals in London.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE *(continued)*

FUTURE PLANS

Hospital Facilities

A programme to operate stocked cupboards in different areas of various hospitals, particularly near the A&E departments has been launched, to enable people to have quick access to their basic necessities without having to leave patients for a longer period whilst going to the fully equipped Shabbos rooms has been launched. There have been numerous requests for such facilities over the years and this exciting project has already been launched.

ACKNOWLEDGEMENTS

The trustees wish to acknowledge the following grant making bodies for their financial contributions this year.

City Bridge
Cuby CT
J E Joseph CT
Lexus Foundation
Kuszer Tzedakah
Dyna & Fala Weinstock Foundation
The Bolton Wanderers Community Trust
The Carmela & Ronnie Pignatelli F
John & Ruth Howard CT
David Tannen CT
RG Hills CT
Shoresh CT
Belljoe Tzedoko Ltd
The Jake Memorial Charitable Trust
Peter & Michael Hiller CT

In addition, we wish to thank the many smaller corporate foundations and family trusts, some who wish to stay anonymous, for the financial contributions made throughout the year. Their partnership in our work is highly appreciated and it is the support received through all these funds that enables Ezra Umarpeh to deliver vital services to the sick and disabled.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Reserves policy

The Trustees are of the opinion that ideally the level of available reserves held by the charity should be able to cover 3 to 6 months of running costs. As at balance sheet date, the charity's available reserves were in deficit.

The total reserves as at 31 March 2024 of £723,440 was made up of £966,796 fixed assets and £243,356 net current liabilities.

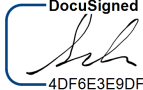
Going concern

In order to address the net current liabilities of £243,356, the trustees have reconsidered the charity's strategy and resources. In the short term, they have made a decision to rationalise its fixed assets which will release funds to enable the charity to repay its creditors. They are also in the process of appointing a new board which will review the charity's long term strategy and ensure that it continues to be able to deliver the services. On this basis, the trustees are of the opinion that the charity can continue as a going concern.

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 30 January 2025 and signed on behalf of the board of trustees by:

DocuSigned by:

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Mr I Sanders
Trustee

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EZRA
UMARPEH LIMITED
YEAR ENDED 31 MARCH 2024

I report to the trustees on my examination of the financial statements of Ezra Umarpeh Limited ('the charity') for the year ended 31 March 2024.

RESPONSIBILITIES AND BASIS OF REPORT

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

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


INDEPENDENT EXAMINER'S STATEMENT

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

DocuSigned by:

BC6977A458CD499...
David Goldberg, FCA, DChA
Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

30 January 2025

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	319,535	140,274	459,809	620,140
Other income	6	10,800	–	10,800	7,963
Total income		<u>330,335</u>	<u>140,274</u>	<u>470,609</u>	<u>628,103</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	(61,357)	–	(61,357)	(56,554)
Expenditure on charitable activities	8,9	(447,341)	(131,024)	(578,365)	(733,984)
Total expenditure		<u>(508,698)</u>	<u>(131,024)</u>	<u>(639,722)</u>	<u>(790,538)</u>
Net expenditure		<u>(178,363)</u>	<u>9,250</u>	<u>(169,113)</u>	<u>(162,435)</u>
Transfers between funds		9,250	(9,250)	–	–
Net movement in funds		(169,113)	–	(169,113)	(162,435)
Reconciliation of funds					
Total funds brought forward		792,553	100,000	892,553	1,054,988
Total funds carried forward		<u>623,440</u>	<u>100,000</u>	<u>723,440</u>	<u>892,553</u>

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

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	966,796	1,016,477
Current assets			
Debtors	16	32,250	32,283
Cash at bank and in hand		<u>10,263</u>	<u>12,762</u>
		42,513	45,045
Creditors: amounts falling due within one year	17	<u>(285,869)</u>	<u>(168,969)</u>
Net current liabilities		<u>(243,356)</u>	<u>(123,924)</u>
Total assets less current liabilities		<u>723,440</u>	<u>892,553</u>
Net assets		<u>723,440</u>	<u>892,553</u>
Funds of the charity			
Restricted funds		100,000	100,000
Unrestricted funds		<u>623,440</u>	<u>792,553</u>
Total charity funds	18	<u>723,440</u>	<u>892,553</u>

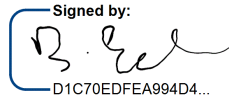
For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 30 January 2025, and are signed on behalf of the board by:

Signed by:

D1C70EDFEA994D4...

Rabbi N B Eckstein
Trustee

The notes on pages 12 to 18 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net expenditure	(169,113)	(162,435)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	57,749	72,083
Interest payable and similar charges	55,776	–
Accrued expenses	6,000	–
<i>Changes in:</i>		
Trade and other debtors	33	(19,710)
Trade and other creditors	110,900	71,352
Cash generated from operations	61,345	(38,710)
Interest paid	(55,776)	–
Net cash from/(used in) operating activities	<u>5,569</u>	<u>(38,710)</u>
Cash flows from investing activities		
Purchase of tangible assets	(11,258)	(463,268)
Proceeds from sale of tangible assets	3,190	5,103
Net cash used in investing activities	<u>(8,068)</u>	<u>(458,165)</u>
Net decrease in cash and cash equivalents	(2,499)	(496,875)
Cash and cash equivalents at beginning of year	12,762	509,637
Cash and cash equivalents at end of year	<u>10,263</u>	<u>12,762</u>

The notes on pages 12 to 18 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

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 16 Manor Road, London, N16 5SA.

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.

The financial statements are prepared in Sterling which is the functional currency of the charity.

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

In order to address the net current liabilities of £243,356, the trustees have reconsidered the charity's strategy and resources. In the short term, they have made a decision to rationalise its investments which will release funds to enable the charity to repay its creditors. They are also in the process of appointing a new board which will review the charity's long term strategy and ensure that it continues to be able to deliver the services. On this basis, the trustees are of the opinion that the charity can continue as a going concern.

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

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds

Restricted funds are funds subject to the restrictions imposed by the donor or funds raised for particular restricted purposes. The restrictions are binding upon the trustees of the charity.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2024

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

These are included in the Statement of Financial Activities ("the SOFA") when:

- the charity becomes entitled to the resources;
- it is probable the charity will receive the resources;
- the monetary value can be measured with sufficient reliability

Voluntary income

Voluntary income comprises donations and gifts in kind which are accounted for in the SOFA when the charity becomes entitled to the donation and any conditions for receipt are met.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

Charitable activities

Charitable activities are only recognised in the accounts when paid.

Support costs

Support costs include costs relating to the administration and general management of the day-to-day affairs of the charity.

Governance costs

Governance costs include costs of the preparation and independent examination of financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

All fixed assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses.

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	-	10% reducing balance
Motor vehicles	-	25% reducing balance
Medical equipment	-	25% reducing balance
Other fixed assets	-	25% reducing balance

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2024

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	309,365	–	309,365
Grants	–	–	–
Gifts in Kind	–	140,274	140,274
Events	641	–	641
Shabbos Car Service	9,529	–	9,529
	<u>319,535</u>	<u>140,274</u>	<u>459,809</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	280,279	–	280,279
Grants	5,829	163,118	168,947
Gifts in Kind	–	151,131	151,131
Events	2,957	–	2,957
Shabbos Car Service	16,826	–	16,826
	<u>305,891</u>	<u>314,249</u>	<u>620,140</u>

6. OTHER INCOME

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	<u>10,800</u>	<u>10,800</u>	<u>7,963</u>	<u>7,963</u>

7. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	<u>61,357</u>	<u>61,357</u>	<u>56,554</u>	<u>56,554</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Medical Equipment Loan Service	77,089	–	77,089
Respite Service	296,146	131,024	427,170
Patient Transport Service	68,106	–	68,106
Support costs	6,000	–	6,000
	<u>447,341</u>	<u>131,024</u>	<u>578,365</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Medical Equipment Loan Service	109,611	–	109,611
Respite Service	384,125	169,517	553,642
Patient Transport Service	62,583	1,248	63,831
Support costs	6,900	–	6,900
	<u>563,219</u>	<u>170,765</u>	<u>733,984</u>

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken		Total funds 2024 £	Total fund 2023 £
	directly	Support costs		
	£	£	£	£
Medical Equipment Loan Service	77,089	–	77,089	109,611
Respite Service	427,170	–	427,170	553,642
Patient Transport Service	68,106	–	68,106	63,831
Governance costs	–	6,000	6,000	6,900
	<u>572,365</u>	<u>6,000</u>	<u>578,365</u>	<u>733,984</u>

10. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>57,749</u>	<u>72,083</u>

11. INDEPENDENT EXAMINATION FEES

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>6,000</u>	<u>6,900</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2024

12. STAFF COSTS

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

	2024	2023
	£	£
Wages and salaries	51,966	75,286
	<u>51,966</u>	<u>75,286</u>

The average head count of employees during the year was 7 (2023: 9).

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

13. 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.

14. TRANSFERS BETWEEN FUNDS

Transfers between funds relates to restricted income spent on capital expenditure. It is the policy of the charity to move these to unrestricted funds once it has been spent unless there are restricting conditions even after the income has been spent.

15. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold property £	Fixtures, fittings and equipment £	Motor vehicles £	Other assets £	Total £
Cost						
At 1 Apr 2023	727,753	46,846	724,366	105,269	70,743	1,674,977
Additions	–	–	11,258	–	–	11,258
Disposals	–	–	(6,467)	–	–	(6,467)
At 31 Mar 2024	<u>727,753</u>	<u>46,846</u>	<u>729,157</u>	<u>105,269</u>	<u>70,743</u>	<u>1,679,768</u>
Depreciation						
At 1 Apr 2023	–	4,685	514,593	77,014	62,208	658,500
Charge for the year	–	4,216	43,918	7,064	2,551	57,749
Disposals	–	–	(3,277)	–	–	(3,277)
At 31 Mar 2024	<u>–</u>	<u>8,901</u>	<u>555,234</u>	<u>84,078</u>	<u>64,759</u>	<u>712,972</u>
Carrying amount						
At 31 Mar 2024	<u>727,753</u>	<u>37,945</u>	<u>173,923</u>	<u>21,191</u>	<u>5,984</u>	<u>966,796</u>
At 31 Mar 2023	<u>727,753</u>	<u>42,161</u>	<u>209,773</u>	<u>28,255</u>	<u>8,535</u>	<u>1,016,477</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2024

16. DEBTORS

	2024	2023
	£	£
Trade debtors	–	33
Prepayments and accrued income	32,250	32,250
	<u>32,250</u>	<u>32,283</u>

17. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	56,271	44,573
Accruals and deferred income	6,000	–
Social security and other taxes	663	735
Other creditors	222,935	123,661
	<u>285,869</u>	<u>168,969</u>

18. ANALYSIS OF CHARITABLE FUNDS**Unrestricted funds**

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>792,553</u>	<u>330,335</u>	<u>(508,698)</u>	<u>9,250</u>	<u>623,440</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>1,049,998</u>	<u>313,854</u>	<u>(619,773)</u>	<u>48,474</u>	<u>792,553</u>

Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted Fund	<u>100,000</u>	<u>140,274</u>	<u>(131,024)</u>	<u>(9,250)</u>	<u>100,000</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Fund	<u>4,990</u>	<u>314,249</u>	<u>(170,765)</u>	<u>(48,474)</u>	<u>100,000</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2024

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	966,796	–	966,796
Current assets	42,513	–	42,513
Creditors less than 1 year	(285,869)	–	(285,869)
Net assets	<u>723,440</u>	<u>–</u>	<u>723,440</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	916,477	100,000	1,016,477
Current assets	45,045	–	45,045
Creditors less than 1 year	(168,969)	–	(168,969)
Net assets	<u>792,553</u>	<u>100,000</u>	<u>892,553</u>

20. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>12,762</u>	<u>(2,499)</u>	<u>10,263</u>

21. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	91,000	91,000
Later than 1 year and not later than 5 years	364,000	364,000
Later than 5 years	<u>232,000</u>	<u>323,000</u>
	<u>687,000</u>	<u>778,000</u>

22. RELATED PARTIES

Included in Other creditors is £105,600 (2023: £nil) due Mr Grosskopf and £90,000 (2023: £15,000) due to YNM Properties Ltd, a company of which Mr Grosskopf is a director.

EZRA UMARPEH LIMITED

England & Wales - Charity number 1081176

Accounts

COMPANY REGISTRATION NUMBER: 03733589
CHARITY REGISTRATION NUMBER: 1081176

EZRA UMARPEH LIMITED
Company Limited by Guarantee
UNAUDITED FINANCIAL STATEMENTS
31 MARCH 2023

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

	PAGES
Trustees' annual report (incorporating the director's report)	1 to 7
Independent examiner's report to the trustees	8
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12 to 18

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Ezra Umarpeh Limited

Charity registration number 1081176

Company registration number 03733589

Principal office and registered office 16 Manor Road
London
N16 5SA

THE TRUSTEES Rabbi N B Eckstein
Mr J M Grosskopf
Mr J Ostreicher
Mr I Sanders

Company secretary I Sanders

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

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Ezra Umarpeh Limited was incorporated on 16 March 1999 in England under Company Registration number 03733589, and was registered with the Charity Commission on 19 June 2000, governed by its Memorandum and Articles of Association, Charity Number 1081176.

In June 2012, a Branch Constitution pursuant to the Memorandum and Articles of Association was drawn up. This outlines the structure, governance and management of our branches who establish their own management committee and elects one member to represent their branch on the Board of Trustees.

The accounts presented below reflects the services delivered by Ezra Umarpeh from our Head Office and North West London branch.

The Trustees in office in the year 2022 - 23 were as follows:

Rabbi Nathan B Eckstein
Mr Jacob M Grosskopf
Mr Jacob Ostreicher
Mr Israel Sanders
Mr M Lobenstein (Resigned 5 May 2023)

Risk management

The trustees regularly undertake a review of the major risks to which the charity is exposed, and systems designed to mitigate those risks are considered on an on-going basis. As in the past year, the trustees have placed particular attention to capacity building by reviewing and strengthening the governance and management of Ezra Umarpeh and ensuring its infrastructure can support the charity's continuous growth.

Grant making policy

All applications to the charity for grants are considered carefully by the Trustees at regular meetings and all grants must be approved by the majority of the Trustees. It is not however the policy of the charity to make grants except in exceptional circumstances.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The charity's objects are to relieve poverty, sickness and distress in particular but not exclusively by the provision of medical equipment; providing facilities in hospitals; and providing patient transport to and from hospitals.

The Charity is involved in the provision of benefit and assistance to the sick and infirm. The Charity also provides free use of medical equipment to those who qualify as Charitable Beneficiaries under English Law.

The Trustees have continued to comply with their duty to have due regard to the guidance on public benefit as published by the Charity Commission when exercising their powers or duties.

Mission statement

Ezra Umarpeh's mission is to provide patient support services for those challenged by illness and disability whether in hospital or at home, with a particular emphasis on easing and reducing the hospital experience. The charity provides culturally appropriate services aimed particularly at, but not exclusively to, members of the Jewish community.

ACHIEVEMENTS AND PERFORMANCE

Outputs and outcomes for 2022 - 2023

2022-23 saw a steady decline of the Covid pandemic enabling us to start turning our concentration once again to Ezra Umarpeh's regular core services. The trustees salute our dedicated staff and excellent volunteers who keep on ensuring that these are delivered with consistency and excellence.

8 hospital respite rooms and were stocked and cleaned weekly, visited by over 39,000 people.

698 nights of accommodation provided near Royal Free and Central London Hospitals.

13 Shabbos packages.

2,586 medical or mobility items were loaned out to 1,623 service users.

872 journeys were made with our wheelchair accessible transportation fleet.

1,007 Shabbos Car Service journeys made on Ezra Umarpeh's account.

118 volunteers delivered 21,139 volunteering hours through a range of projects throughout the year.

364 deliveries of 1,291 medical items with our new equipment delivery service.

CORE SERVICES

Established in response to the voice of need from within the community, the charity delivers the following core services:

Free Loan of Medical Equipment

Whether for prevention or recovery, the free loan of a large and varied stock of medical equipment and mobility aids improves health and well-being and promotes independence. With warehouses conveniently located in the heart of the communities in Stamford Hill and Golders Green in London, we offer a comprehensive range of medical equipment; from small aids such as crutches and humidifiers to larger items such as hoists and electric beds.

Ezra Umarpeh runs an efficient drop-in service where users can borrow any item from the thousands of medical and mobility articles professionally maintained and stored on site. When our offices close

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2023

at the end of the day, trained volunteers are available in emergency situations to offer an 'out of hours service' and will open the warehouse for a user at any time of the day or night!

In a climate where the NHS and Social Services struggle to meet their patients' needs, facilitating a speedy hospital discharge, particularly before Shabbos and Yom Tov enables patients to be cared for in the comfort of their own homes, reducing the length of hospital stays and the risk of hospital bugs.

2,586 medical or mobility items were loaned out to 1,623 service users.

Hospital Respite Rooms

Our Hospital Respite Rooms are conveniently located within 8 hospitals and are well stocked with fresh kosher food and snacks, reading material and Judaica. All our rooms are comfortably furnished to accommodate family members and patients so that they can experience a Shabbos atmosphere despite being in a hospital environment.

The preparations for Shabbos start early, and volunteers visit throughout each week to ensure the rooms are thoroughly cleaned and tidied. We also stock the fridges and store cupboards with fresh foods and provide hotplates with cooked Shabbos meals every Friday. Judaica and Jewish periodicals allow Jewish patients and their families to take a break from their stress and gather the strength to move on. The rooms are used regularly during the week too as a convenient space to pray, eat and relax. They are a source of support, comfort and calm to almost 800 visitors a week, creating a haven for patients and allowing them to maintain religious or cultural practices whilst at the hospital.

Ezra Umarpeh manages respite rooms in the following hospitals:

- Homerton Hospital
- Royal Free Hospital
- Royal London Hospital
- Whittington Hospital
- University College London Hospital
- Barnet General Hospital
- St Bartholomew's Hospital
- Great Ormond Street Hospital

Overnight Hospital Accommodation

Three flats in very close proximity to the Royal Free Hospital and a block of studio apartments in Central London are available to families when pre-booked. These are beautifully furnished and stocked with linens, towels, Kosher food, Shabbos urns and hotplates and Judaica. Providing comfortable sleeping accommodations so close to the Royal Free, UCLH and Great Ormond Street Hospitals means carers can have respite whilst staying close to a loved one during critical times.

Overnight hospital accommodations allow family and carers to juggle daily life with carer duties in the knowledge that after a tiring day on the ward, they can enjoy a good night's sleep within 3-4 minutes from the hospital.

698 nights of accommodation provided near Royal Free and Central London Hospitals.

Accessible Transportation Services

Disability can sometimes cause social exclusion. Ezra Umarpeh believes that nobody deserves to be alone, and that accessible transportation can make all the difference. Our fleet of free to use vehicles allow users to be out and about, socialise with friends and families and attend appointments and functions.

Where family and carers are unable to self-drive the special wheelchair accessible vehicles, trained volunteer drivers are available.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2023

872 journeys were made with our accessible transportation vehicle

CULTURAL SERVICES

Throughout the year, Ezra Umarpeh works closely with hospital chaplaincy teams to help patients celebrate Shabbos and Jewish festivals:

Annual Highlights:

- Rosh Hashanah Simonim and Shofars in all hospitals
- 9 Sukkas set up at hospital sites and flats
- 15 Sets of Arbah Minim in hospitals and flats
- 28 Chanukah Menorahs in hospitals and flats
- 18 Megillah readings organised across hospitals
- 60 Seder plates and 180 Pesach meals distributed in hospitals and flats

Shabbos Car Service

Medical crises are always overwhelming and these situations are exacerbated when one requires emergency Shabbos travel, often to and from hospitals. Our special arrangement with car services offers a practical solution for emergency Shabbos travel.

Ezra Umarpeh has set up special account facilities with a local car service in London. Drivers are trained to carry belongings and not request payment (which the user makes to Ezra Umarpeh after Shabbos.)

1,007 Shabbos Car Service journeys made on Ezra Umarpeh's account.

VOLUNTEERING:

Volunteering remains at the heart of Ezra Umarpeh's work, and the trustees would like to acknowledge the outstanding dedication of the volunteers who make the charity's activities possible. The following was carried out by volunteers in 2022 - 23:

- Stocking of hospital respite rooms with fresh kosher food, non-perishables, literature and Judaica
- Maintenance and cleaning of hospital respite rooms and flats near Royal Free
- Loaning medical equipment 'out of hours' to service users in urgent need
- Delivering medical equipment to users who are homebound
- Driving Ezra Umarpeh's accessible vehicle on behalf of service users
- Campaigning and helping raise vital funds for Ezra Umarpeh

In total, 118 volunteers delivered 21,139 volunteering hours throughout the year. Based on the minimum wage, this provided a saving to the charity of close to £200,000.

Ezra Umarpeh is a volunteer led organisation retaining only a small team of trained staff, thus providing excellent value for every pound donated.

Overnight Hospital Accommodation

As the demand for accommodation near the Royal London Hospital grew, the Trustees took the exciting decision of purchasing another flat in very close proximity to the Royal London Hospital being run in a similar manner to the current facilities we have at other hospitals in London.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2023

FUTURE PLANS

Hospital Respite Rooms and Facilities

This project has been so successful and has proved itself over the years, to the extent that we have been approached by various hospitals with request to either extend our facilities to other locations within the existing hospitals or even to launch our services in hospitals that have to date not been included. This is obviously very encouraging and the possibilities and viability of these additional facilities are being explored in earnest.

ACKNOWLEDGEMENTS

The trustees wish to acknowledge the following grant making bodies for their financial contributions this year.

The Desmond Foundation
B E Perl CT
Delapage
JE Joseph CT
Shoresh CT
Zedra Trust
Skipton Building Society
Lord Farringdon CT
WG Edwards Charitable Foundation
Maurice Wohl CT
Wolfson
City Bridge
Jewish Childs day
Screwfix Foundation
Hackney Parochial
The Hospital Saturday Fund

In addition, we wish to thank the many smaller corporate foundations and family trusts, some who wish to stay anonymous, for the financial contributions made throughout the year. Their partnership in our work is highly appreciated and it is the support received through all these funds that enables Ezra Umarpeh to deliver vital services to the sick and disabled.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Reserves policy

The Trustees are of the opinion that ideally the level of available reserves held by the charity should be able to cover 3 to 6 months of running costs. However, after careful consideration and after weighing up the risks to the organisations stability, the Trustees unanimously agreed as a one off exception to use the reserves to purchase a flat near the Royal London Hospital to fill a much needed gap. Rather than take a mortgage and carry the liability of paying large interest payments, the charity bought a large share of property with their cash reserves and have recently embarked on a major and multi-faceted fundraising campaign to cover the costs and to restore the reserves to their previous levels. In view of this, as at 31 March 2023 the charity has a deficit in available reserves of £123,924.

In light of the above, other funds, which are not available for spending on day-to-day operations, now include fixed assets of £1,016,477.

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 21 December 2023 and signed on behalf of the board of trustees by:

Mr I Sanders
Trustee



EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EZRA
UMARPEH LIMITED
YEAR ENDED 31 MARCH 2023

I report to the trustees on my examination of the financial statements of Ezra Umarpeh Limited ('the charity') for the year ended 31 March 2023.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

21 December 2023

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	305,891	314,249	620,140	384,844
Other income	6	7,963	–	7,963	7,500
Total income		<u>313,854</u>	<u>314,249</u>	<u>628,103</u>	<u>392,344</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	(56,554)	–	(56,554)	(17,711)
Expenditure on charitable activities	8,9	(563,219)	(170,765)	(733,984)	(583,492)
Total expenditure		<u>(619,773)</u>	<u>(170,765)</u>	<u>(790,538)</u>	<u>(601,203)</u>
Net expenditure		<u>(305,919)</u>	<u>143,484</u>	<u>(162,435)</u>	<u>(208,859)</u>
Transfers between funds		48,474	(48,474)	–	–
Net movement in funds		<u>(257,445)</u>	<u>95,010</u>	<u>(162,435)</u>	<u>(208,859)</u>
Reconciliation of funds					
Total funds brought forward		1,049,998	4,990	1,054,988	1,263,847
Total funds carried forward		<u>792,553</u>	<u>100,000</u>	<u>892,553</u>	<u>1,054,988</u>

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

The notes on pages 12 to 18 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	15		1,016,477	630,395
Current assets				
Debtors	16	32,283		12,573
Cash at bank and in hand		12,762		509,637
		<u>45,045</u>		<u>522,210</u>
Creditors: amounts falling due within one year	17	<u>(168,969)</u>		<u>(97,617)</u>
Net current liabilities			<u>(123,924)</u>	424,593
Total assets less current liabilities			<u>892,553</u>	<u>1,054,988</u>
Funds of the charity				
Restricted funds			100,000	4,990
Unrestricted funds			792,553	1,049,998
Total charity funds	18		<u>892,553</u>	<u>1,054,988</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 21 December 2023, and are signed on behalf of the board by:



Mr J Ostreicher
Trustee

The notes on pages 12 to 18 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net expenditure	(162,435)	(208,859)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	72,083	70,603
<i>Changes in:</i>		
Trade and other debtors	(19,710)	(6,856)
Trade and other creditors	71,352	2,962
Cash generated from operations	<u>(38,710)</u>	<u>(142,150)</u>
Net cash used in operating activities	<u>(38,710)</u>	<u>(142,150)</u>
Cash flows from investing activities		
Purchase of tangible assets	(463,268)	(49,613)
Proceeds from sale of tangible assets	5,103	3,985
Net cash used in investing activities	<u>(458,165)</u>	<u>(45,626)</u>
Net decrease in cash and cash equivalents	(496,875)	(187,776)
Cash and cash equivalents at beginning of year	509,637	697,415
Cash and cash equivalents at end of year	<u>12,762</u>	<u>509,637</u>

The notes on pages 12 to 18 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 16 Manor Road, London, N16 5SA.

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.

The financial statements are prepared in Sterling which is the functional currency of the charity.

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

The accounts have been prepared on a going concern basis on the assumption of continued support from the charity's creditors.

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

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds

Restricted funds are funds subject to the restrictions imposed by the donor or funds raised for particular restricted purposes. The restrictions are binding upon the trustees of the charity.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2023

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

These are included in the Statement of Financial Activities ("the SOFA") when:
the charity becomes entitled to the resources;
it is probable the charity will receive the resources;
the monetary value can be measured with sufficient reliability

Voluntary income

Voluntary income comprises donations and gifts in kind which are accounted for in the SOFA when the charity becomes entitled to the donation and any conditions for receipt are met.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

Charitable activities

Charitable activities are only recognised in the accounts when paid.

Support costs

Support costs include costs relating to the administration and general management of the day-to-day affairs of the charity.

Governance costs

Governance costs include costs of the preparation and independent examination of financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

All fixed assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses.

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	- 10% reducing balance
Motor vehicles	- 25% reducing balance
Medical equipment	- 25% reducing balance
Other fixed assets	- 25% reducing balance

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2023

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	280,279	–	280,279
Grants	5,829	163,118	168,947
Gifts in Kind	–	151,131	151,131
Events	2,957	–	2,957
Shabbos Car Service	16,826	–	16,826
	<u>305,891</u>	<u>314,249</u>	<u>620,140</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	157,110	–	157,110
Grants	32,684	12,350	45,034
Gifts in Kind	–	143,277	143,277
Events	14,434	–	14,434
Shabbos Car Service	24,989	–	24,989
	<u>229,217</u>	<u>155,627</u>	<u>384,844</u>

6. OTHER INCOME

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	<u>7,963</u>	<u>7,963</u>	<u>7,500</u>	<u>7,500</u>

7. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies				
- Donations	<u>56,554</u>	<u>56,554</u>	<u>17,711</u>	<u>17,711</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2023

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Medical Equipment Loan Service	109,611	–	109,611
Respite Service	384,125	169,517	553,642
Patient Transport Service	62,583	1,248	63,831
Support costs	6,900	–	6,900
	<u>563,219</u>	<u>170,765</u>	<u>733,984</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Medical Equipment Loan Service	138,735	–	138,735
Respite Service	271,217	116,914	388,131
Patient Transport Service	46,862	1,664	48,526
Support costs	8,100	–	8,100
	<u>464,914</u>	<u>118,578</u>	<u>583,492</u>

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Medical Equipment Loan Service	109,611	–	109,611	138,735
Respite Service	553,642	–	553,642	388,131
Patient Transport Service	63,831	–	63,831	48,526
Governance costs	–	6,900	6,900	8,100
	<u>727,084</u>	<u>6,900</u>	<u>733,984</u>	<u>583,492</u>

10. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>72,083</u>	<u>70,603</u>

11. INDEPENDENT EXAMINATION FEES

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>6,900</u>	<u>6,900</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2023

12. STAFF COSTS

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

	2023	2022
	£	£
Wages and salaries	149,655	137,178
Social security costs	2,501	3,154
Employer contributions to pension plans	377	411
	<u>152,533</u>	<u>140,743</u>

The average head count of employees during the year was 16 (2022: 14).

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

13. 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.

14. TRANSFERS BETWEEN FUNDS

Transfers between funds relates to restricted income spent on capital expenditure. It is the policy of the charity to move these to unrestricted funds once it has been spent unless there are restricting conditions even after the income has been spent.

15. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold property £	Fixtures, fittings and equipment £	Motor vehicles £	Other assets £	Total £
Cost						
At 1 Apr 2022	375,000	–	679,025	105,269	67,823	1,227,117
Additions	352,753	46,846	60,749	–	2,920	463,268
Disposals	–	–	(15,409)	–	–	(15,409)
At 31 Mar 2023	<u>727,753</u>	<u>46,846</u>	<u>724,365</u>	<u>105,269</u>	<u>70,743</u>	<u>1,674,976</u>
Depreciation						
At 1 Apr 2022	–	–	470,594	67,595	58,533	596,722
Charge for the year	–	4,685	54,305	9,418	3,675	72,083
Disposals	–	–	(10,306)	–	–	(10,306)
At 31 Mar 2023	<u>–</u>	<u>4,685</u>	<u>514,593</u>	<u>77,013</u>	<u>62,208</u>	<u>658,499</u>
Carrying amount						
At 31 Mar 2023	<u>727,753</u>	<u>42,161</u>	<u>209,772</u>	<u>28,256</u>	<u>8,535</u>	<u>1,016,477</u>
At 31 Mar 2022	<u>375,000</u>	<u>–</u>	<u>208,431</u>	<u>37,674</u>	<u>9,290</u>	<u>630,395</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2023

16. DEBTORS

	2023	2022
	£	£
Trade debtors	33	–
Prepayments and accrued income	32,250	10,625
Other debtors	–	1,948
	<u>32,283</u>	<u>12,573</u>

17. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	44,573	7,628
Social security and other taxes	735	–
Other creditors	123,661	89,989
	<u>168,969</u>	<u>97,617</u>

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At				At 31 March
	1 April 2022	Income	Expenditure	Transfers	2023
	£	£	£	£	£
General funds	1,049,998	313,854	(619,773)	48,474	<u>792,553</u>

	At				At 31 March
	1 April 2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
General funds	1,257,193	236,717	(482,625)	38,713	<u>1,049,998</u>

Restricted funds

	At				At 31 March
	1 April 2022	Income	Expenditure	Transfers	2023
	£	£	£	£	£
Restricted Fund	4,990	314,249	(170,765)	(48,474)	<u>100,000</u>

	At				At 31 March
	1 April 2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
Restricted Fund	6,654	155,627	(118,578)	(38,713)	<u>4,990</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2023

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	916,477	100,000	1,016,477
Current assets	45,045	–	45,045
Creditors less than 1 year	(168,969)	–	(168,969)
Net assets	<u>792,553</u>	<u>100,000</u>	<u>892,553</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	625,405	4,990	630,395
Current assets	522,210	–	522,210
Creditors less than 1 year	(103,409)	–	(103,409)
Net assets	<u>1,044,206</u>	<u>4,990</u>	<u>1,049,196</u>

20. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>509,637</u>	<u>(496,875)</u>	<u>12,762</u>

21. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	91,000	83,500
Later than 1 year and not later than 5 years	364,000	291,500
Later than 5 years	323,000	164,000
	<u>778,000</u>	<u>539,000</u>

22. RELATED PARTIES

No transactions with related parties were undertaken such as are required to be disclosed.

EZRA UMARPEH LIMITED

England & Wales - Charity number 1081176

Accounts

COMPANY REGISTRATION NUMBER: 03733589

CHARITY REGISTRATION NUMBER: 1081176

EZRA UMARPEH LIMITED
Company Limited by Guarantee
UNAUDITED FINANCIAL STATEMENTS
31 MARCH 2022

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

	PAGES
Trustees' annual report (incorporating the director's report)	1 to 7
Independent examiner's report to the trustees	8
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12 to 18

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Ezra Umarpeh Limited

Charity registration number 1081176

Company registration number 03733589

Principal office and registered office 16 Manor Road
London
N16 5SA

THE TRUSTEES Mr M Lobenstein
Rabbi N B Eckstein
Mr J M Grosskopf
Mr J Ostreicher
Mr I Sanders

Company secretary I Sanders

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

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Ezra Umarpeh Limited was incorporated on 16 March 1999 in England under Company Registration number 03733589, and was registered with the Charity Commission on 19 June 2000, governed by its Memorandum and Articles of Association, Charity Number 1081176.

In June 2012, a Branch Constitution pursuant to the Memorandum and Articles of Association was drawn up. This outlines the structure, governance and management of our branches who establish their own management committee and elects one member to represent their branch on the Board of Trustees.

The accounts presented below reflects the services delivered by Ezra Umarpeh from our Head Office and North West London branch.

The Trustees in office in the year 2021 - 22 were as follows:

Rabbi Nathan B Eckstein
Mr Jacob M Grosskopf
Mr Jacob Ostreicher
Mr Israel Sanders
Mr Morris Lobenstein

Branch Representative
Mr Robert Steinberg - NW London Branch

Risk management

The trustees regularly undertake a review of the major risks to which the charity is exposed, and systems designed to mitigate those risks are considered on an on-going basis. As in the past year, the trustees have placed particular attention to capacity building by reviewing and strengthening the governance and management of Ezra Umarpeh and ensuring its infrastructure can support the charity's continuous growth.

Grant making policy

All applications to the charity for grants are considered carefully by the Trustees at regular meetings and all grants must be approved by the majority of the Trustees. It is not however the policy of the charity to make grants except in exceptional circumstances.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The charity's objects are to relieve poverty, sickness and distress in particular but not exclusively by the provision of medical equipment; providing facilities in hospitals; and providing patient transport to and from hospitals.

The Charity is involved in the provision of benefit and assistance to the sick and infirm. The Charity also provides free use of medical equipment to those who qualify as Charitable Beneficiaries under English Law.

The Trustees have continued to comply with their duty to have due regard to the guidance on public benefit as published by the Charity Commission when exercising their powers or duties.

Mission statement

Ezra Umarpeh's mission is to provide patient support services for those challenged by illness and disability whether in hospital or at home, with a particular emphasis on easing and reducing the hospital experience. The charity provides culturally appropriate services aimed particularly at, but not exclusively to, members of the Jewish community.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2022

ACHIEVEMENTS AND PERFORMANCE

Outputs and outcomes for 2021 - 22

2021-22 has also being a difficult year due to the Covid pandemic and witnessed steady continuity in the demand for Ezra Umarpeh's core services. The trustees are proud that notwithstanding the enormous difficulties these have once again been delivered with consistency and excellence.

8 hospital respite rooms and were stocked and cleaned weekly, visited by over 46,000 people.

757 nights of accommodation provided near Royal Free and Central London Hospitals.

16 Shabbos packages.

2,705 medical or mobility items were loaned out to 1,615 service users.

1,207 journeys were made with our wheelchair accessible transportation fleet.

1498 Shabbos Car Service journeys made on Ezra Umarpeh's account.

112 volunteers delivered 20,384 volunteering hours through a range of projects throughout the year.

397 deliveries of 1,588 medical items with our new equipment delivery service.

CORE SERVICES

Established in response to the voice of need from within the community, the charity delivers the following core services:

Free Loan of Medical Equipment

Whether for prevention or recovery, the free loan of a large and varied stock of medical equipment and mobility aids improves health and well-being and promotes independence. With warehouses conveniently located in the heart of the communities in Stamford Hill and Golders Green in London, we offer a comprehensive range of medical equipment; from small aids such as crutches and humidifiers to larger items such as hoists and electric beds.

Ezra Umarpeh runs an efficient drop-in service where users can borrow any item from the thousands of medical and mobility articles professionally maintained and stored on site. When our offices close at the end of the day, trained volunteers are available in emergency situations to offer an 'out of hours service' and will open the warehouse for a user at any time of the day or night!

In a climate where the NHS and Social Services struggle to meet their patients' needs, facilitating a speedy hospital discharge, particularly before Shabbos and Yom Tov enables patients to be cared for in the comfort of their own homes, reducing the length of hospital stays and the risk of hospital bugs.

2,705 medical or mobility items were loaned out to 1,615 service users.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2022

Hospital Respite Rooms

Our Hospital Respite Rooms are conveniently located within 8 hospitals and are well stocked with fresh kosher food and snacks, reading material and Judaica. All our rooms are comfortably furnished to accommodate family members and patients so that they can experience a Shabbos atmosphere despite being in a hospital environment.

The preparations for Shabbos start early, and volunteers visit throughout each week to ensure the rooms are thoroughly cleaned and tidied. We also stock the fridges and store cupboards with fresh foods and provide hotplates with cooked Shabbos meals every Friday. Judaica and Jewish periodicals allow Jewish patients and their families to take a break from their stress and gather the strength to move on. The rooms are used regularly during the week too as a convenient space to pray, eat and relax. They are a source of support, comfort and calm to at least 1000 visitors a week, creating a haven for patients and allowing them to maintain religious or cultural practices whilst at the hospital.

Ezra Umarpeh manages respite rooms in the following hospitals:

- Homerton Hospital
- Royal Free Hospital
- Royal London Hospital
- Whittington Hospital
- University College London Hospital
- Barnet General Hospital
- St Bartholomew's Hospital
- Great Ormond Street Hospital

Overnight Hospital Accommodation

Three flats in very close proximity to the Royal Free Hospital and a block of studio apartments in Central London are available to families when pre-booked. These are beautifully furnished and stocked with linens, towels, Kosher food, Shabbos urns and hotplates and Judaica. Providing comfortable sleeping accommodations so close to the Royal Free, UCLH and Great Ormond Street Hospitals means carers can have respite whilst staying close to a loved one during critical times.

Overnight hospital accommodations allow family and carers to juggle daily life with carer duties in the knowledge that after a tiring day on the ward, they can enjoy a good night's sleep within 3-4 minutes from the hospital.

757 nights of accommodation provided near Royal Free and Central London Hospitals.

Accessible Transportation Services

Disability can sometimes cause social exclusion. Ezra Umarpeh believes that nobody deserves to be alone, and that accessible transportation can make all the difference. Our fleet of free to use vehicles allow users to be out and about, socialise with friends and families and attend appointments and functions.

Where family and carers are unable to self-drive the special wheelchair accessible vehicles, trained volunteer drivers are available.

1,207 journeys were made with our accessible transportation vehicle

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2022

CULTURAL SERVICES

Throughout the year, Ezra Umarpeh works closely with hospital chaplaincy teams to help patients celebrate Shabbos and Jewish festivals:

Annual Highlights:

- Rosh Hashanah Simonim and Shofars in all hospitals
- 9 Sukkas set up at hospital sites and flats
- 14 Sets of Arbah Minim in hospitals and flats
- 30 Chanukah Menorahs in hospitals and flats
- 17 Megillah readings organised across hospitals
- 70 Seder plates and 160 Pesach meals distributed in hospitals and flats

Shabbos Car Service

Medical crises are always overwhelming and these situations are exacerbated when one requires emergency Shabbos travel, often to and from hospitals. Our special arrangement with car services offers a practical solution for emergency Shabbos travel.

Ezra Umarpeh has set up special account facilities with a local car service in London. Drivers are trained to carry belongings and not request payment (which the user makes to Ezra Umarpeh after Shabbos.)

1498 Shabbos Car Service journeys made on Ezra Umarpeh's account.

VOLUNTEERING:

Volunteering remains at the heart of Ezra Umarpeh's work, and the trustees would like to acknowledge the outstanding dedication of the volunteers who make the charity's activities possible. The following was carried out by volunteers in 2021 - 22:

- Stocking of hospital respite rooms with fresh kosher food, non-perishables, literature and Judaica
- Maintenance and cleaning of hospital respite rooms and flats near Royal Free
- Loaning medical equipment 'out of hours' to service users in urgent need
- Delivering medical equipment to users who are homebound
- Driving Ezra Umarpeh's accessible vehicle on behalf of service users
- Campaigning and helping raise vital funds for Ezra Umarpeh

In total, 112 volunteers delivered 20,384 volunteering hours throughout the year. Based on the minimum wage, this provided a saving to the charity of over £180,000.

Ezra Umarpeh is a volunteer led organisation retaining only a small team of trained staff, thus providing excellent value for every pound donated.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2022

Equipment Delivery Service

This project was launched just prior to the start of the year and the request for this service has exceeded all expectations. The sight of our Transit van together with our Home Equipment Delivery Technician arriving at the door to deliver larger items of equipment and to set these up at the patients' home is highly appreciated and assists in alleviating a lot of the stress and tension brought about by illness. Historically, we have kept our costs down by passing on to our service users the responsibility of collecting or delivering our equipment to or from our warehouses. However, many of our users are isolated, frail and home-bound and living in poverty; circumstances which disadvantaged and excluded them from benefiting from our service. During the course of the year, 397 deliveries were made of 1,588 items.

FUTURE PLANS

Fundraising Campaign

Due to the Covid restrictions, our usual biennial fundraising gala event that was due to have been held in 2020 could not take place. In place of this, an online fundraising campaign was held with great success, and the support shown by the public was testimony to their approval of our services and was a great source of encouragement to our staff and volunteers. Accordingly, we are planning another online fundraising campaign towards the end of 2022/beginning of 2023.

Overnight Hospital Accommodation

As the demand for accommodation near the Royal London Hospital has been growing, the Trustees are considering purchasing another flat in very close proximity to the Royal London Hospital to be run in a similar manner to the current facilities we have at other hospitals in London.

Therapy Room

Another exciting project on the horizon is the setting up of a local therapy room equipped with all the necessary equipment for the benefit of patients requiring post-op therapy and particularly stroke patients. Whilst a certain amount of therapy is provided by the NHS, it is widely accepted that due to a lack of resources the provision of this is well below the required amount, and extra therapy would go a long way in rehabilitation of the patient. It is envisaged that the Charity will find the space and provide the necessary equipment, allowing patients to make free use of this as available.

ACKNOWLEDGEMENTS

The trustees wish to acknowledge the following grant making bodies for their financial contributions this year.

Delapage Charitable Foundation
Awards for All
Jewish Childs Day
JE Joseph CT
The Span Trust
February Foundation

In addition, we wish to thank the many smaller corporate foundations and family trusts, some who wish to stay anonymous, for the financial contributions made throughout the year. Their partnership in our work is highly appreciated and it is the support received through all these funds that enables Ezra Umarpeh to deliver vital services to the sick and disabled.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Reserves policy

The Trustees are of the opinion that the level of available reserves held by the charity should be able to cover 3 to 6 months of running costs. As at 31 March 2022 the available reserves held by the charity were £424,593.

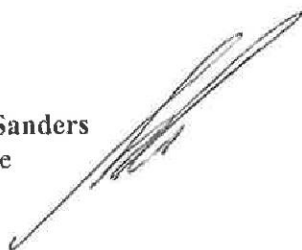
As at 31 March 2022, the charity had £1,049,998 Unrestricted Funds of which £630,395 was fixed assets, and £4,990 Restricted Funds which is held in fixed assets.

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 8 December 2022 and signed on behalf of the board of trustees by:

Mr I Sanders
Trustee



EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EZRA
UMARPEH LIMITED
YEAR ENDED 31 MARCH 2022

I report to the trustees on my examination of the financial statements of Ezra Umarpeh Limited ('the charity') for the year ended 31 March 2022.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

8 December 2022

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	229,217	155,627	384,844	1,051,330
Other income	6	7,500	–	7,500	–
Total income		<u>236,717</u>	<u>155,627</u>	<u>392,344</u>	<u>1,051,330</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	(17,711)	–	(17,711)	(117,336)
Expenditure on charitable activities	8,9	(464,914)	(118,578)	(583,492)	(471,883)
Total expenditure		<u>(482,625)</u>	<u>(118,578)</u>	<u>(601,203)</u>	<u>(589,219)</u>
Net (expenditure)/income		<u>(245,908)</u>	<u>37,049</u>	<u>(208,859)</u>	<u>462,111</u>
Transfers between funds		38,713	(38,713)	–	–
Net movement in funds		<u>(207,195)</u>	<u>(1,664)</u>	<u>(208,859)</u>	<u>462,111</u>
Reconciliation of funds					
Total funds brought forward		1,257,193	6,654	1,263,847	801,736
Total funds carried forward		<u>1,049,998</u>	<u>4,990</u>	<u>1,054,988</u>	<u>1,263,847</u>

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

The notes on pages 12 to 18 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	16		630,395	655,370
Current assets				
Debtors	17	12,573		5,717
Cash at bank and in hand		<u>509,637</u>		<u>697,415</u>
		522,210		703,132
Creditors: amounts falling due within one year	18	<u>(97,617)</u>		<u>(94,655)</u>
Net current assets			<u>424,593</u>	<u>608,477</u>
Total assets less current liabilities			<u>1,054,988</u>	<u>1,263,847</u>
Funds of the charity				
Restricted funds			4,990	6,654
Unrestricted funds			<u>1,049,998</u>	<u>1,257,193</u>
Total charity funds	19		<u>1,054,988</u>	<u>1,263,847</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 8 December 2022, and are signed on behalf of the board by:



Mr J Ostreicher
Trustee

The notes on pages 12 to 18 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(214,651)	462,111
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	70,603	80,567
Accrued expenses	—	56,000
<i>Changes in:</i>		
Trade and other debtors	(6,856)	(360)
Trade and other creditors	8,754	8,311
Cash generated from operations	<u>(142,150)</u>	<u>606,629</u>
Net cash (used in)/from operating activities	<u>(142,150)</u>	<u>606,629</u>
Cash flows from investing activities		
Purchase of tangible assets	(49,613)	(100,656)
Proceeds from sale of tangible assets	3,987	7,216
Net cash used in investing activities	<u>(45,626)</u>	<u>(93,440)</u>
Net (decrease)/increase in cash and cash equivalents	(187,776)	513,189
Cash and cash equivalents at beginning of year	<u>697,415</u>	<u>184,226</u>
Cash and cash equivalents at end of year	<u>509,639</u>	<u>697,415</u>

The notes on pages 12 to 18 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 16 Manor Road, London, N16 5SA.

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.

The financial statements are prepared in Sterling which is the functional currency of the charity.

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

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

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds

Restricted funds are funds subject to the restrictions imposed by the donor or funds raised for particular restricted purposes. The restrictions are binding upon the trustees of the charity.

Incoming resources

These are included in the Statement of Financial Activities ("the SOFA") when:

- the charity becomes entitled to the resources;
- it is probable the charity will receive the resources;
- the monetary value can be measured with sufficient reliability

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2022

3. ACCOUNTING POLICIES *(continued)*

Voluntary income

Voluntary income comprises donations and gifts in kind which are accounted for in the SOFA when the charity becomes entitled to the donation and any conditions for receipt are met.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

Charitable activities

Charitable activities are only recognised in the accounts when paid.

Support costs

Support costs include costs relating to the administration and general management of the day-to-day affairs of the charity.

Governance costs

Governance costs include costs of the preparation and independent examination of financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

All fixed assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses.

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	-	10% reducing balance
Motor vehicles	-	25% reducing balance
Medical equipment	-	25% reducing balance
Other fixed assets	-	25% reducing balance

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2022

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	151,475	–	151,475
Grants	32,684	12,350	45,034
Gifts in Kind	–	143,277	143,277
Events	14,434	–	14,434
Shabbos Car Service	24,832	–	24,832
	<u>223,425</u>	<u>155,627</u>	<u>379,052</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	205,539	76,000	281,539
Grants	26,905	223,410	250,315
Gifts in Kind	3,525	–	3,525
Events	496,156	–	496,156
Shabbos Car Service	19,795	–	19,795
	<u>751,920</u>	<u>299,410</u>	<u>1,051,330</u>

6. OTHER INCOME

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income	<u>7,500</u>	<u>7,500</u>	<u>–</u>	<u>–</u>

7. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies				
- Donations	<u>17,711</u>	<u>17,711</u>	<u>117,336</u>	<u>117,336</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2022

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Medical Equipment Loan Service	138,735	–	138,735
Respite Service	271,217	116,914	388,131
Patient Transport Service	46,862	1,664	48,526
Support costs	8,100	–	8,100
	<u>464,914</u>	<u>118,578</u>	<u>583,492</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Medical Equipment Loan Service	2,212	245,834	248,046
Respite Service	118,548	–	118,548
Patient Transport Service	93,294	2,218	95,512
Support costs	9,777	–	9,777
	<u>223,831</u>	<u>248,052</u>	<u>471,883</u>

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Medical Equipment Loan Service	138,735	–	138,735	248,046
Respite Service	388,131	–	388,131	118,548
Patient Transport Service	48,526	–	48,526	95,512
Governance costs	–	8,100	8,100	9,777
	<u>575,392</u>	<u>8,100</u>	<u>583,492</u>	<u>471,883</u>

10. NET (EXPENDITURE)/INCOME

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

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>70,603</u>	<u>80,567</u>

11. AUDITORS REMUNERATION

	2022 £	2021 £
Fees payable for the audit of the financial statements	<u>–</u>	<u>7,200</u>

12. INDEPENDENT EXAMINATION FEES

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>6,900</u>	<u>–</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2022

13. STAFF COSTS

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

	2022	2021
	£	£
Wages and salaries	137,178	108,404
Social security costs	3,154	4,061
Employer contributions to pension plans	411	412
	140,743	112,877

The average head count of employees during the year was 14 (2021: 11).

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

14. 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.

15. TRANSFERS BETWEEN FUNDS

Transfers between funds relates to restricted income spent on capital expenditure. It is the policy of the charity to move these to unrestricted funds once it has been spent unless there are restricting conditions even after the income has been spent.

16. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures and fittings	Motor vehicles	Medical equipment	Other assets	Total
	£	£	£	£	£	£
Cost						
At 1 Apr 2021	375,000	210,627	105,269	432,396	67,326	1,190,618
Additions	–	2,090	–	47,026	497	49,613
Disposals	–	–	–	(13,114)	–	(13,114)
At 31 Mar 2022	375,000	212,717	105,269	466,308	67,823	1,227,117
Depreciation						
At 1 Apr 2021	–	134,001	55,037	291,986	54,222	535,246
Charge for the year	–	7,872	12,558	45,862	4,311	70,603
Disposals	–	–	–	(9,127)	–	(9,127)
At 31 Mar 2022	–	141,873	67,595	328,721	58,533	596,722
Carrying amount						
At 31 Mar 2022	375,000	70,844	37,674	137,587	9,290	630,395
At 31 Mar 2021	375,000	76,626	50,232	140,410	13,104	655,372

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2022

17. DEBTORS

	2022	2021
	£	£
Trade debtors	–	5,717
Prepayments and accrued income	10,625	–
Other debtors	1,948	–
	<u>12,573</u>	<u>5,717</u>

18. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	7,628	8,371
Social security and other taxes	–	10,026
Other creditors	89,989	76,258
	<u>97,617</u>	<u>94,655</u>

19. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At				At 31 March
	1 April 2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
General funds	<u>1,257,193</u>	<u>236,717</u>	<u>(482,625)</u>	<u>38,713</u>	<u>1,049,998</u>

	At				At 31 March
	1 April 2020	Income	Expenditure	Transfers	2021
	£	£	£	£	£
General funds	<u>760,664</u>	<u>751,920</u>	<u>(341,167)</u>	<u>85,776</u>	<u>1,257,193</u>

Restricted funds

	At				At 31 March
	1 April 2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
Restricted Fund	<u>6,654</u>	<u>155,627</u>	<u>(118,578)</u>	<u>(38,713)</u>	<u>4,990</u>

	At				At 31 March
	1 April 2020	Income	Expenditure	Transfers	2021
	£	£	£	£	£
Restricted Fund	<u>41,072</u>	<u>299,410</u>	<u>(248,052)</u>	<u>(85,776)</u>	<u>6,654</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2022

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	625,405	4,990	630,395
Current assets	522,210	–	522,210
Creditors less than 1 year	(97,617)	–	(97,617)
Net assets	<u>1,049,998</u>	<u>4,990</u>	<u>1,054,988</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	633,625	6,654	640,279
Current assets	213,383	–	213,383
Creditors less than 1 year	(86,344)	–	(86,344)
Net assets	<u>760,664</u>	<u>6,654</u>	<u>767,318</u>

21. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>697,415</u>	<u>(187,778)</u>	<u>509,637</u>

22. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	83,500	36,750
Later than 1 year and not later than 5 years	291,500	147,000
Later than 5 years	164,000	125,000
	<u>539,000</u>	<u>308,750</u>

23. RELATED PARTIES

No transactions with related parties were undertaken such as are required to be disclosed.

EZRA UMARPEH LIMITED

England & Wales - Charity number 1081176

Accounts

COMPANY REGISTRATION NUMBER: 03733589
CHARITY REGISTRATION NUMBER: 1081176

EZRA UMARPEH LIMITED
Company Limited by Guarantee
FINANCIAL STATEMENTS
31 MARCH 2021

COHEN ARNOLD
Chartered Accountants & statutory auditor
New Burlington House
1075 Finchley Road
London
NW11 0PU

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

	PAGES
Trustees' annual report (incorporating the director's report)	1 to 8
Independent auditor's report to the members	9 to 12
Statement of financial activities (including income and expenditure account)	13
Statement of financial position	14
Statement of cash flows	15
Notes to the financial statements	16 to 23

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Ezra Umarpeh Limited

Charity registration number 1081176

Company registration number 03733589

Principal office and registered office 16 Manor Road
London
N16 5SA

THE TRUSTEES Mr M Lobenstein
Rabbi N B Eckstein
Mr J M Grosskopf
Mr J Ostreicher
Mr I Sanders

Company secretary I Sanders

Auditor Cohen Arnold
Chartered Accountants & statutory auditor
New Burlington House
1075 Finchley Road
London
NW11 0PU

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Ezra Umarpeh Limited was incorporated on 16 March 1999 in England under Company Registration number 03733589, and was registered with the Charity Commission on 19 June 2000, governed by its Memorandum and Articles of Association, Charity Number 1081176.

In June 2012, a Branch Constitution pursuant to the Memorandum and Articles of Association was drawn up. This outlines the structure, governance and management of our branches who establish their own management committee and elects one member to represent their branch on the Board of Trustees.

Since April 2017, our operations in Manchester have been delivered by an independent local charity that currently holds Ezra Umarpeh's medical inventory on loan. The accounts presented below therefore reflects the services delivered by Ezra Umarpeh from our Head Office and North West London branch.

The Trustees in office in the year 2020 - 21 were as follows:

Rabbi Nathan B Eckstein
Mr Jacob M Grosskopf
Mr Jacob Ostreicher
Mr Israel Sanders
Mr Morris Lobenstein

Branch Representative
Mr Robert Steinberg - NW London Branch

Risk management

The trustees regularly undertake a review of the major risks to which the charity is exposed, and systems designed to mitigate those risks are considered on an on-going basis. As in the past year, the trustees have placed particular attention to capacity building by reviewing and strengthening the governance and management of Ezra Umarpeh and ensuring its infrastructure can support the charity's continuous growth.

Grant making policy

All applications to the charity for grants are considered carefully by the Trustees at regular meetings and all grants must be approved by the majority of the Trustees. It is not however the policy of the charity to make grants except in exceptional circumstances.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Trustees stand possessed of the Trust Fund upon trust to pay or apply the whole of the income and the capital of the Trust Fund (1) to relieve poverty, sickness and distress in particular; (2) providing medical equipment; (3) providing facilities in hospitals; and (4) providing patient transport to and from hospitals.

The Charity is involved in the provision of benefit and assistance to the sick and infirm. The Charity also provides free use of medical equipment to those who qualify as Charitable Beneficiaries under English Law.

The Trustees have continued to comply with their duty to have due regard to the guidance on public benefit as published by the Charity Commission when exercising their powers or duties.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2021

Mission statement

Ezra Umarpeh's mission is to provide patient support services for those challenged by illness and disability whether in hospital or at home, with a particular emphasis on easing and reducing the hospital experience. The charity provides culturally appropriate services aimed particularly at, but not exclusively to, members of the Jewish community.

OUTPUTS AND OUTCOMES FOR 2020 - 21

2020-21 despite being a difficult year due to the Covid pandemic has witnessed steady continuity in the demand for Ezra Umarpeh's core services, and the trustees are proud that notwithstanding the enormous difficulties these have been delivered with consistency and excellence.

8 hospital respite rooms and were stocked and cleaned weekly, visited by over 46,000 people.

558 nights of accommodation provided near Royal Free, Barts and Central London Hospitals.

17 Shabbos packages.

2674 medical or mobility items were loaned out to 1,670 service users.

732 journeys were made with our wheelchair accessible transportation fleet.

1269 Shabbos Car Service journeys made on Ezra Umarpeh's account.

152 volunteers delivered 22,451 volunteering hours through a range of projects throughout the year.

CORE SERVICES

Established in response to the voice of need from within the community, the charity delivers the following core services:

Free Loan of Medical Equipment

Whether for prevention or recovery, the free loan of a large and varied stock of medical equipment and mobility aids improves health and well-being and promotes independence. With warehouses conveniently located in the heart of the communities in Stamford Hill and Golders Green in London, we offer a comprehensive range of medical equipment; from small aids such as crutches and humidifiers to larger items such as hoists and electric beds.

Ezra Umarpeh runs an efficient drop-in service where users can borrow any item from the thousands of medical and mobility articles professionally maintained and stored on site. When our offices close at the end of the day, trained volunteers are available in emergency situations to offer an 'out of hours service' and will open the warehouse for a user at any time of the day or night!

In a climate where the NHS and Social Services struggle to meet their patients' needs, facilitating a speedy hospital discharge, particularly before Shabbos and Yom Tov enables patients to be cared for in the comfort of their own homes, reducing the length of hospital stays and the risk of hospital bugs.

2,674 medical or mobility items were loaned out to 1,670 service users.

Hospital Respite Rooms

Our Hospital Respite Rooms are conveniently located within 8 hospitals and are well stocked with fresh kosher food and snacks, reading material and Judaica. All our rooms are comfortably furnished to accommodate family members and patients so that they can experience a Shabbos atmosphere despite being in a hospital environment.

EZRA UMARPEH LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

The preparations for Shabbos start early, and volunteers visit throughout each week to ensure the rooms are thoroughly cleaned and tidied. We also stock the fridges and store cupboards with fresh foods and provide hotplates with cooked Shabbos meals every Friday. Judaica and Jewish periodicals allow Jewish patients and their families to take a break from their stress and gather the strength to move on. The rooms are used regularly during the week too as a convenient space to pray, eat and relax. They are a source of support, comfort and calm to almost 1000 visitors a week, creating a haven for patients and allowing them to maintain religious or cultural practices whilst at the hospital.

Ezra Umarpeh manages respite rooms in the following hospitals:

Homerton Hospital
Royal Free Hospital
Royal London Hospital
Whittington Hospital
University College London Hospital
Barnet General Hospital
St Bartholomew's Hospital
Great Ormond Street Hospital

Overnight Hospital Accommodation

Three flats in very close proximity to the Royal Free Hospital and a block of studio apartments in Central London are available to families when pre-booked. These are beautifully furnished and stocked with linens, towels, Kosher food, Shabbos urns and hotplates and Judaica. Relatives' accommodation rooms within the Barts hospital complex are also now available. Providing comfortable sleeping accommodations so close to the Royal Free, Barts, UCLH and Great Ormond Street Hospitals means carers can have respite whilst staying close to a loved one during critical times.

Overnight hospital accommodations allow family and carers to juggle daily life with carer duties in the knowledge that after a tiring day on the ward, they can enjoy a good night's sleep within 3-4 minutes from the hospital.

558 nights of accommodation provided near Royal Free and Central London Hospitals.

Accessible Transportation Services

Disability can sometimes cause social exclusion. Ezra Umarpeh believes that nobody deserves to be alone and that accessible transportation can make all the difference. Our fleet of free to use vehicles allow users to be out and about, socialise with friends and families and attend appointments and functions.

Where family and carers are unable to self-drive the special wheelchair accessible vehicles, trained volunteer drivers are available.

732 journeys were made with our accessible transportation vehicle

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2021

CULTURAL SERVICES

Throughout the year, Ezra Umarpeh works closely with hospital chaplaincy teams to help patients celebrate Shabbos and Jewish festivals:

Annual Highlights:

- Rosh Hashanah Simonim and Shofars in all hospitals
- 6 Sukkas set up at hospital sites and flats
- 14 Sets of Arbah Minim in hospitals and flats
- 25 Chanukah Menorahs in hospitals and flats
- 15 Megillah readings organised across hospitals
- 120 Seder plates and 275 Pesach meals distributed in hospitals and flats

Shabbos Car Service

Medical crises are always overwhelming and these situations are exacerbated when one requires emergency Shabbos travel, often to and from hospitals. Our special arrangement with car services offers a practical solution for emergency Shabbos travel.

Ezra Umarpeh has set up special account facilities with a local car service in London. Drivers are trained to carry belongings and not request payment (which the user makes to Ezra Umarpeh after Shabbos.)

- 1269 Shabbos Car Service journeys made on Ezra Umarpeh's account.

VOLUNTEERING:

Volunteering remains at the heart of Ezra Umarpeh's work, and the trustees would like to acknowledge the outstanding dedication of the volunteers who make the charity's activities possible. The following was carried out by volunteers in 2020 - 21:

- Stocking of hospital respite rooms with fresh kosher food, non-perishables, literature and Judaica
- Maintenance and cleaning of hospital respite rooms and flats near Royal Free
- Loaning medical equipment 'out of hours' to service users in urgent need
- Delivering medical equipment to users who are homebound
- Driving Ezra Umarpeh's accessible vehicle on behalf of service users
- Campaigning and helping raise vital funds for Ezra Umarpeh

In total, 157 volunteers delivered 18,369 volunteering hours throughout the year. Based on the minimum wage, this provided a saving to the charity of over £150,000.

Ezra Umarpeh is a volunteer led organisation retaining only a small team of trained staff, thus providing excellent value for every pound donated.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2021

NEWS AND DEVELOPMENTS 2021 -2021

Equipment Delivery Service

An exciting new project which has now been launched is the equipment delivery service. We received delivery of a new Transit van in March 2021 and have since recruited a Home Equipment Delivery Technician to deliver larger items of equipment and to set these up at the patients' home. Historically, we have kept our costs down by passing on to our service users the responsibility of collecting or delivering our equipment to or from our warehouses. However, many of our users are isolated, frail and home-bound and living in poverty; circumstances which disadvantage and exclude them from benefiting from our service. Although we try calling upon our volunteers to deliver equipment locally, they do not have vehicles for transporting bulky equipment, are often not available until evening hours and are not trained in the professional installation of specialist items. By launching this new project, we have increased the beneficiary numbers for our home equipment loan service.

Equipment Delivery Service

An exciting new project on the horizon is the proposed equipment delivery service. We are planning to purchase a new Transit van and recruit a Home Equipment Delivery Technician to deliver larger items of equipment and to set these up at the patients' home. Currently, we keep our costs down by passing on to our service users the responsibility of collecting or delivering our equipment to or from our warehouses. However, many of our users are isolated, frail and home-bound and living in poverty; circumstances which disadvantage and exclude them from benefiting from our service. Although we try calling upon our volunteers to deliver equipment locally, they do not have vehicles for transporting bulky equipment, are often not available until evening hours and are not trained in the professional installation of specialist items. By implementing our proposed project, we will be increasing the beneficiary numbers for our home equipment loan service.

Fundraising Campaign

Due to the Covid restrictions, our usual biennial fundraising gala event that was due to have been held this year could not take place. In place of this, an online fundraising campaign was held with great success, and the support shown by the public was testimony to their approval of our services and was a great source of encouragement to our staff and volunteers.

FUTURE PLANS

A new and exciting project which is currently still in its early planning stages is the setting up of a Hyperbaric Oxygen Chamber in London to serve the wider community in London. Trustees and staff have visited existing facilities in Manchester in addition to meeting with patients who have actually benefitted from such treatment and meeting with medical professionals to advise on this. Serious negotiations are currently underway with manufacturers and potential sites are being identified for this project which is hoped will come to fruition over the next 12 months.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2021

ACKNOWLEDGEMENTS

The trustees wish to acknowledge the following grant making bodies for their financial contributions this year.

Awards for All
Delapage
East End Community Foundation
JE Joseph Charitable Fund
Jewish Child's Day
Jewish Leadership Council
London Community Response Fund
Maurice Wohl Charitable Trust
Shoresh Charitable Trust

In addition, we wish to thank the many smaller corporate foundations and family trusts, some who wish to stay anonymous, for the financial contributions made throughout the year. Their partnership in our work is highly appreciated and it is the support received through all these funds that enables Ezra Umarpeh to deliver vital services to the sick and disabled.

FINANCIAL REVIEW

Reserves policy

The Trustees are of the opinion that the level of available reserves held by the charity should be able to cover 3 to 6 months of running costs. As at 31 March 2021 the available reserves held by the charity were £608,477.

The charity's main fundraising event is held on a biennial basis, the last one being in June 2020. As a result, as at 31 March 2021 the available reserves were greater than the reserves policy. This will go down to the normal reserves policy level by 31 March 2022.

As at 31 March 2021, the charity had £1,257,193 Unrestricted Funds of which £655,370 was fixed assets and £6,654 Restricted Funds which is held in fixed assets.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 MARCH 2021

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

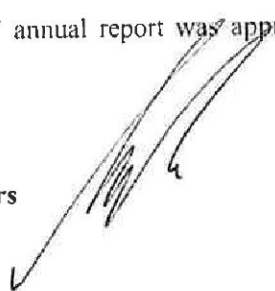
A resolution to reappoint Cohen Arnold as auditors will be proposed at the forthcoming Annual General Meeting.

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 1 March 2022 and signed on behalf of the board of trustees by:

Mr I Sanders
Trustee



EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EZRA UMARPEH
LIMITED
YEAR ENDED 31 MARCH 2021

OPINION

We have audited the financial statements of Ezra Umarpeh Limited (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EZRA UMARPEH
LIMITED *(continued)*
YEAR ENDED 31 MARCH 2021

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EZRA UMARPEH LIMITED *(continued)*

YEAR ENDED 31 MARCH 2021

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

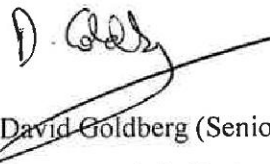
EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EZRA UMARPEH
LIMITED *(continued)*
YEAR ENDED 31 MARCH 2021

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



David Goldberg (Senior Statutory Auditor)
For and on behalf of
Cohen Arnold
Chartered Accountants & statutory auditor

New Burlington House
1075 Finchley Road
London
NW11 0PU

1 March 2022

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2021

		2021	2020	
	Unrestricted funds	Restricted funds	Total funds	
Note	£	£	£	
Income and endowments				
Donations and legacies	5	751,920	299,410	1,051,330
Total income		<u>751,920</u>	<u>299,410</u>	<u>1,051,330</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	(117,336)	–	(117,336)
Expenditure on charitable activities	7,8	(223,831)	(248,052)	(471,883)
Other expenditure	9	–	–	(6,500)
Total expenditure		<u>(341,167)</u>	<u>(248,052)</u>	<u>(589,219)</u>
Net income		<u>410,753</u>	<u>51,358</u>	<u>462,111</u>
Transfers between funds		85,776	(85,776)	–
Net movement in funds		<u>496,529</u>	<u>(34,418)</u>	<u>462,111</u>
Reconciliation of funds				
Total funds brought forward		760,664	41,072	801,736
Total funds carried forward		<u>1,257,193</u>	<u>6,654</u>	<u>1,263,847</u>

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

The notes on pages 16 to 23 form part of these financial statements.

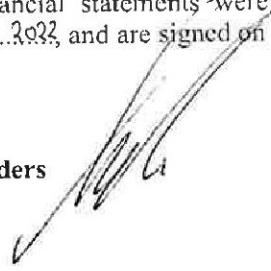
EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	16		655,370	642,497
Current assets				
Debtors	17	5,717		61,357
Cash at bank and in hand		697,415		184,226
		<u>703,132</u>		<u>245,583</u>
Creditors: amounts falling due within one year	18	<u>(94,655)</u>		<u>(86,344)</u>
Net current assets			<u>608,477</u>	<u>159,239</u>
Total assets less current liabilities			<u>1,263,847</u>	<u>801,736</u>
Funds of the charity				
Restricted funds			6,654	41,072
Unrestricted funds			<u>1,257,193</u>	<u>760,664</u>
Total charity funds	19		<u>1,263,847</u>	<u>801,736</u>

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 1 March 2021, and are signed on behalf of the board by:

Mr I Sanders
Trustee



The notes on pages 16 to 23 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income	462,111	17,788
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	80,567	74,244
Accrued expenses/(income)	56,000	(56,000)
<i>Changes in:</i>		
Trade and other debtors	(360)	7,970
Trade and other creditors	8,311	(1,862)
Cash generated from operations	<u>606,629</u>	<u>42,140</u>
Net cash from operating activities	<u>606,629</u>	<u>42,140</u>
Cash flows from investing activities		
Purchase of tangible assets	(100,656)	(95,911)
Proceeds from sale of tangible assets	7,216	6,505
Net cash used in investing activities	<u>(93,440)</u>	<u>(89,406)</u>
Net increase/(decrease) in cash and cash equivalents	513,189	(47,266)
Cash and cash equivalents at beginning of year	184,226	231,492
Cash and cash equivalents at end of year	<u>697,415</u>	<u>184,226</u>

The notes on pages 16 to 23 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

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 16 Manor Road, London, N16 5SA.

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.

The financial statements are prepared in Sterling which is the functional currency of the charity.

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

The outbreak of the Covid-19 during 2020 has presented the charity with some challenges regarding fundraising largely due to the cancellation of its annual dinner, of which the trustees believe will continue for the foreseeable future.

The charity's main source of income is derived from voluntary donations received from Charitable Trusts and individuals. The charity received grants to support its charitable activities performed during lockdown and thereafter. The charity has continued to receive funding post lockdown through receipt of continued voluntary donations and expects this to continue for the foreseeable future.

As such the financial statements have been prepared in accordance with the accounting principles appropriate to a going concern, as the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future by meeting its liabilities as they fall due, based on the net current asset position of the charity and its continual funding.

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.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

Unrestricted funds

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds

Restricted funds are funds subject to the restrictions imposed by the donor or funds raised for particular restricted purposes. The restrictions are binding upon the trustees of the charity.

Incoming resources

These are included in the Statement of Financial Activities ("the SOFA") when:

- the charity becomes entitled to the resources;
- it is probable the charity will receive the resources;
- the monetary value can be measured with sufficient reliability

Voluntary income

Voluntary income comprises donations and gifts in kind which are accounted for in the SOFA when the charity becomes entitled to the donation and any conditions for receipt are met.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

Charitable activities

Charitable activities are only recognised in the accounts when paid.

Support costs

Support costs include costs relating to the administration and general management of the day-to-day affairs of the charity.

Governance costs

Governance costs include costs of the preparation and independent examination of financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

All fixed assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses.

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	- 10% reducing balance
Motor vehicles	- 25% reducing balance
Medical equipment	- 25% reducing balance
Other fixed assets	- 25% reducing balance

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

3. ACCOUNTING POLICIES *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	205,539	76,000	281,539
Grants	26,905	223,410	250,315
Gifts in Kind	3,525	–	3,525
Events	496,156	–	496,156
Shabbos Car Service	19,795	–	19,795
Legacies			
Legacies	–	–	–
	<u>751,920</u>	<u>299,410</u>	<u>1,051,330</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	177,290	27,000	204,290
Grants	–	70,498	70,498
Gifts in Kind	135,679	–	135,679
Events	109,429	–	109,429
Shabbos Car Service	25,243	–	25,243
Legacies			
Legacies	35,000	–	35,000
	<u>482,641</u>	<u>97,498</u>	<u>580,139</u>

Included in Grants is £26,905 received as part of the Coronavirus Job Retention Scheme.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

6. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies				
- Donations	117,336	117,336	31,342	31,342

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Medical Equipment Loan Service	2,212	245,834	248,046
Respite Service	118,548	-	118,548
Patient Transport Service	93,294	2,218	95,512
Support costs	9,777	-	9,777
	<u>223,831</u>	<u>248,052</u>	<u>471,883</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Medical Equipment Loan Service	133,673	6,993	140,666
Respite Service	246,115	-	246,115
Patient Transport Service	85,678	2,957	88,635
Support costs	49,093	-	49,093
	<u>514,559</u>	<u>9,950</u>	<u>524,509</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2021 £	Total fund 2020 £
Medical Equipment Loan Service	168,046	80,000	-	248,046	163,416
Respite Service	118,548	-	-	118,548	260,593
Patient Transport Service	95,512	-	-	95,512	92,772
Governance costs	-	-	9,777	9,777	7,728
	<u>382,106</u>	<u>80,000</u>	<u>9,777</u>	<u>471,883</u>	<u>524,509</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

9. OTHER EXPENDITURE

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>—</u>	<u>—</u>	<u>6,500</u>	<u>6,500</u>

10. NET INCOME

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	80,567	74,244
Loss on disposal of tangible fixed assets	<u>—</u>	<u>6,500</u>

11. AUDITORS REMUNERATION

	2021 £	2020 £
Fees payable for the audit of the financial statements	<u>7,200</u>	<u>—</u>

12. INDEPENDENT EXAMINATION FEES

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>—</u>	<u>6,000</u>

13. STAFF COSTS

The average head count of employees during the year was 11 (2020: 13).

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

14. 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.

15. TRANSFERS BETWEEN FUNDS

Transfer between funds relates to capital items funded by restricted donations and restricted funds expenditure which previously were classified as unrestricted.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

16. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Medical equipment £	Other assets £	Total £
Cost						
At 1 Apr 2020	375,000	210,127	56,310	412,515	62,622	1,116,574
Additions	–	500	48,959	45,753	5,444	100,656
Disposals	–	–	–	(25,873)	–	(25,873)
At 31 Mar 2021	<u>375,000</u>	<u>210,627</u>	<u>105,269</u>	<u>432,395</u>	<u>68,066</u>	<u>1,191,357</u>
Depreciation						
At 1 Apr 2020	–	125,487	38,294	261,435	48,861	474,077
Charge for the year	–	8,514	16,744	49,208	6,101	80,567
Disposals	–	–	–	(18,657)	–	(18,657)
At 31 Mar 2021	<u>–</u>	<u>134,001</u>	<u>55,038</u>	<u>291,986</u>	<u>54,962</u>	<u>535,987</u>
Carrying amount						
At 31 Mar 2021	<u>375,000</u>	<u>76,626</u>	<u>50,231</u>	<u>140,409</u>	<u>13,104</u>	<u>655,370</u>
At 31 Mar 2020	<u>375,000</u>	<u>84,640</u>	<u>18,016</u>	<u>151,080</u>	<u>13,761</u>	<u>642,497</u>

17. DEBTORS

	2021 £	2020 £
Trade debtors	5,717	4,728
Prepayments and accrued income	–	56,000
Other debtors	–	629
	<u>5,717</u>	<u>61,357</u>

18. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Trade creditors	8,371	1,942
Social security and other taxes	10,026	–
Other creditors	76,258	84,402
	<u>94,655</u>	<u>86,344</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

19. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 April 2020	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	760,664	751,920	(341,167)	85,776	1,257,193

	At 1 April 2019	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	757,536	482,641	(552,401)	72,888	760,664

Restricted funds

	At 1 April 2020	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted Fund	41,072	299,410	(248,052)	(85,776)	6,654

	At 1 April 2019	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Restricted Fund	26,412	97,498	(9,950)	(72,888)	41,072

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	648,716	6,654	655,370
Current assets	703,132	-	703,132
Creditors less than 1 year	(94,655)	-	(94,655)
Net assets	<u>1,257,193</u>	<u>6,654</u>	<u>1,263,847</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	633,625	8,872	642,497
Current assets	213,383	32,200	245,583
Creditors less than 1 year	(86,344)	-	(86,344)
Net assets	<u>760,664</u>	<u>41,072</u>	<u>801,736</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

21. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	<u>184,226</u>	<u>513,189</u>	<u>697,415</u>

22. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	36,750	36,750
Later than 1 year and not later than 5 years	147,000	147,000
Later than 5 years	125,000	161,750
	<u>308,750</u>	<u>345,500</u>

23. RELATED PARTIES

No transactions with related parties were undertaken such as are required to be disclosed.