

**COMPANY REGISTRATION NUMBER: 03733589**

**CHARITY REGISTRATION NUMBER: 1081176**

**EZRA UMARPEH LIMITED**

**Company Limited by Guarantee**

**UNAUDITED FINANCIAL STATEMENTS**

**31 MARCH 2018**

**EZRA UMARPEH LIMITED  
COMPANY LIMITED BY GUARANTEE**

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**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES ANNUAL REPORT (INCLUDING THE DIRECTORS REPORT)**  
**YEAR ENDED 31 MARCH 2018**

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 2018.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	Ezra Umarpeh Limited
<b>Charity registration number</b>	1081176
<b>Company registration number</b>	03733589
<b>Principal office and registered office</b>	16 Manor Road London N16 5SA
<b>The Trustees</b>	Rabbi N B Eckstein Mr J M Grosskopf Mr J Ostreicher Mr I Sanders Mr M Lobenstein
<b>Company secretary</b>	I Sanders
<b>Accountants</b>	Cohen Arnold Chartered Accountants New Burlington House 1075 Finchley Road LONDON NW11 0PU

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES ANNUAL REPORT (INCLUDING THE DIRECTORS REPORT) *continued***  
**YEAR ENDED 31 MARCH 2018**

**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 committees and elects one member to represent their branch on the Board of Trustees.

As of 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 reflect the services delivered by Ezra Umarpeh from our Head Office and North West London branch.

The Trustees in office in the year 2017 - 18 were as follows:

Rabbi Nathan B Eckstein

Mr Jacob M Grosskopf

Mr Jacob Ostreicher

Mr Israel Sanders

Mr Morris Lobenstein

**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 (INCLUDING THE DIRECTORS REPORT) *continued***  
**YEAR ENDED 31 MARCH 2018**

**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.

**GRANT MAKING POLICY**

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.

**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 enormous growth of the organisation during the past two years.

**RESERVES POLICY**

The Trustees are of the opinion that the level of available reserves held by the charity should be able to cover three months of running costs which is currently £108,925. As at 31 March 2018 the available reserves held by the charity were £112,022.

As at 31 March 2018, the charity had £676,673 Unrestricted Funds of which £579,829 was fixed assets and £30,355 Restricted Funds of which £15,177 was fixed assets.

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES ANNUAL REPORT (INCLUDING THE DIRECTORS REPORT) *continued***  
**YEAR ENDED 31 MARCH 2018**

**OUTPUTS AND OUTCOMES FOR 2017 - 18**

2017 - 18 witnessed tremendous growth in the demand for Ezra Umarpeh's core services and the trustees are proud that these have been delivered with consistency and excellence.

- *8 hospital respite rooms and were stocked and cleaned weekly, visited by over 50,000 people.*
- *982 nights of accommodation provided near Royal Free, Barts and Central London Hospitals.*
- *51 Shabbos care packages delivered to patients in hospitals not served by our Shabbos Rooms.*
- *2407 medical or mobility items were loaned out to 1596 service users.*
- *604 journeys were made with our accessible transportation vehicles.*
- *1575 Shabbos Car Service journeys made on Ezra Umarpeh's account.*
- *8 users completed full home assessment and supplied with 33 Assistive Technology devices.*
- *187 volunteers delivered 21,879 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 loan any item from the thousands of medical and mobility articles professionally maintained and stored on site.

**EZRA UMARPEH LIMITED**  
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**TRUSTEES ANNUAL REPORT (INCLUDING THE DIRECTORS REPORT) *continued***  
**YEAR ENDED 31 MARCH 2018**

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.

- *2,407 medical or mobility items were loaned out to 1,596 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 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*

**EZRA UMARPEH LIMITED**  
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**YEAR ENDED 31 MARCH 2018**

***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.

- *982 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 free to use vehicles in London and Manchester 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.

- *604 journeys were made with our accessible transportation vehicle*

***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 local car services. Drivers are trained to carry belongings and not request payment (which the user makes to Ezra Umarpeh after Shabbos.)

- *1,575 Shabbos Car Service journeys made on Ezra Umarpeh's account.*



**EZRA UMARPEH LIMITED**  
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**TRUSTEES ANNUAL REPORT (INCLUDING THE DIRECTORS REPORT) *continued***  
**YEAR ENDED 31 MARCH 2018**

**Cultural services**

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

***Annual Highlights:***

- *51 Shabbos in a Box care packages delivered to Jewish patients in remote hospitals*
- *Rosh Hashanah Simonim and Shofars in all hospitals*
- *6 Sukkas set up at hospital sites and flats*
- *110 Sets of Arbah Minim in hospitals and flats*
- *14 Chanukah Menorahs in hospitals and flats*
- *11 Megillah readings organised across hospitals*
- *75 Seder plates and 150 Pesach meals distributed in hospitals and flats*

**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 2017 - 18:

- *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, 187 volunteers delivered 21,879 volunteering hours throughout the year. Based on the minimum wage, this provided a saving to the charity of £175,032.*

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**  
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**TRUSTEES ANNUAL REPORT (INCLUDING THE DIRECTORS REPORT) *continued***  
**YEAR ENDED 31 MARCH 2018**

**NEWS AND DEVELOPMENTS 2017 - 2018**

***April 2017 - Assistive Technology Pilot Project***

After much research and development, Ezra Umarpeh launched its Assistive Technology Pilot Project. Thanks to funding from the Sam and Bella Sebba Trust, and through training and supervision from Norwood, we recruited an AT Technician and trained our staff on how to assess our users and their homes. The new project offers the latest innovations in AT to support people to live independently in a safe setting whilst maximising their potential to communicate, learn and play. The service is highly focused on the individual, offering a person centred approach and ensuring devices are not just purchased and installed but implemented and used on a daily basis to make genuine improvements to the lives of our users.

***April 2017 - Whittington Respite Room Refurbishment***

Our modest Respite Room in the Kenwood Building of the Whittington hospital is a little haven to thousands of visitors each year, particularly new mothers using the maternity services at the hospital who access the room throughout the week. In April, we undertook refurbishing the room with a new kitchen and air conditioning during the summer months. This project will certainly go a long way in improving the hospital experience for Kosher and Shabbos observant patients and their families.

***July 2017 - Stairlift Matchmaking Service***

An aging population living in typically British homes means that each week we receive requests for help from people requiring stair-lifts, a rather costly home adaptation which can be vital to helping a disabled person access their bedrooms upstairs or kitchens downstairs. Although Ezra Umarpeh does not loan equipment requiring adaptations to the home, we also receive regular offers from families who wish to donate or sell used stair-lifts. In July, we launched a stair-lift matchmaking service and to date, we have successfully matched three unwanted stair-lifts, finding them new homes and supporting community members in need.

***January 2018 - New Vehicle for Edgware***

Following the successful launch of a drop off and pick up point for equipment loans in Edgware, Ezra Umarpeh welcomed the generous offer from a donor who wished to purchase an adapted vehicle for the benefit of this thriving community. The car was on the road by January 2018, and with the dedicated contribution of volunteer drivers in the area, the service has been a valuable resource in helping wheelchair users get out and about.

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES ANNUAL REPORT (INCLUDING THE DIRECTORS REPORT) *continued***  
**YEAR ENDED 31 MARCH 2018**

**FUTURE PLANS**

**Creating a Volunteer Hub**

With designs now finalised and fundraising for Phase 1 in place, renovation will commence in May 2018 at 16 Manor Road. The plan is to repartition our space to create a dedicated Volunteer Hub which volunteers can easily access to prepare the food and dry goods supplies for the Hospital Respite Project. This will completely separate our main reception and admin offices from the volunteering spaces providing greater discretion to our user. At the same time, we will widen all doorways making our equipment warehouse fully accessible to disabled users. The first phase of the project, which is the building and decorating works will be completed by the end of June 2018. There will be no disruption to services during this time.

**Feedback App and Hospital Kiosks**

Programming is underway to develop a dedicated feedback app for our Hospital Respite Project. The app will be downloaded onto new kiosks to be mounted in each of our hospital respite rooms and flats. Our volunteers will also be able to download this onto their personal devices. The project will enable our users and volunteers to provide real-time feedback to our office, alerting our staff when items are out of stock or when the rooms require urgent attention. The program will also allow users to access other Ezra Umarpeh services and to make donations to our charity.

**Royal Free Refurbishments**

The Royal Free is a world class hospital close to the Jewish communities in North and North West London. The 'Shabbos Room' in the Lower Ground Floor is open 24/7 and maintained by Family Gedalla in memory of their late mother Betty who was a volunteer at the hospital for many years. The room has fallen into a state of disrepair, a testimony to the thousands of Jewish patients and doctors who use the room each year. In January 2019, the room will benefit from a complete renovation with a new kitchen being fitted so that it can continue to offer respite to the community.

**Fundraising Dinner**

In February 2019, Ezra Umarpeh will hold a Gala Fundraising Dinner to celebrate the outstanding services delivered by the charity, honour our dedicated volunteers and raise funds which will enable us to continue our vital work. As in previous years, it is envisioned that the dinner will bring together a large and diverse attendance in a show of support for Ezra Umarpeh.

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES ANNUAL REPORT (INCLUDING THE DIRECTORS REPORT) *continued***  
**YEAR ENDED 31 MARCH 2018**

**ACKNOWLEDGEMENTS**

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

Awards for All  
Childwick Trust  
Connect Hackney  
Hackney CVS  
J E Joseph Charitable Trust  
Jewish Childs Day  
Maurice Wohl Charitable Foundation  
Sam and Bella Sebba Charitable Trust  
Shoresh Charitable Trust  
Sylvia Waddilove Foundation UK

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.

**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 16/11/18 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 2018**

I report to the trustees on my examination of the financial statements of Ezra Umarpeh Limited ('the charity') for the year ended 31 March 2018.

**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

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EZRA UMARPEH LIMITED *cont***  
**ENDED 31 MARCH 2018**

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  
Chartered Accountants

New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**31 MARCH 2018**

		<b>2018</b>		<b>2017</b>	
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Total funds £</b>
<b>Income and endowments</b>					
Donations and legacies	<b>5</b>	254,016	237,793	<b>491,809</b>	594,613
<b>Total income</b>		<u>254,016</u>	<u>237,793</u>	<u><b>491,809</b></u>	<u>594,613</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	<b>6</b>	(31,388)	–	<b>(31,388)</b>	(47,927)
Expenditure on charitable activities	<b>7,8</b>	(256,107)	(179,591)	<b>(435,698)</b>	(552,908)
<b>Total expenditure</b>		<u>(287,495)</u>	<u>(179,591)</u>	<u><b>(467,086)</b></u>	<u>(600,835)</u>
<b>Net income/(expenditure)</b>		<u>(33,479)</u>	<u>58,202</u>	<u><b>24,723</b></u>	<u>(6,222)</u>
Transfers between funds		67,053	(67,053)	–	–
<b>Net movement in funds</b>		<u>33,574</u>	<u>(8,851)</u>	<u><b>24,723</b></u>	<u>(6,222)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		643,099	39,206	<b>682,305</b>	688,527
<b>Total funds carried forward</b>		<u>676,673</u>	<u>30,355</u>	<u><b>707,028</b></u>	<u>682,305</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 2018**

		2018	2017
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	15	595,006	580,692
<b>Current assets</b>			
Debtors	16	7,185	3,067
Cash at bank and in hand		163,911	152,194
		<u>171,096</u>	<u>155,261</u>
<b>Creditors: amounts falling due within one year</b>	17	<b>(59,074)</b>	<b>(53,648)</b>
		<u>112,022</u>	<u>101,613</u>
<b>Net current assets</b>		<b>112,022</b>	<b>101,613</b>
<b>Total assets less current liabilities</b>		<b>707,028</b>	<b>682,305</b>
		<u><u>707,028</u></u>	<u><u>682,305</u></u>
<b>Funds of the charity</b>			
Restricted funds		30,355	39,206
Unrestricted funds		676,673	643,099
		<u>707,028</u>	<u>682,305</u>
<b>Total charity funds</b>	18	<b>707,028</b>	<b>682,305</b>
		<u><u>707,028</u></u>	<u><u>682,305</u></u>

For the year ending 31 March 2018 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.



**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION continued**  
**31 MARCH 2018**

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 .....16/11/18....., and are signed on behalf of the board by:



Mr J Ostreicher  
Trustee

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED 31 MARCH 2018**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	<b>24,723</b>	(6,222)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	<b>48,429</b>	62,669
Accrued expenses	–	40,482
<i>Changes in:</i>		
Trade and other debtors	<b>(4,118)</b>	8,046
Trade and other creditors	<b>5,426</b>	17,729
	<hr/>	<hr/>
Cash generated from operations	<b>74,460</b>	122,704
	<hr/>	<hr/>
Net cash from operating activities	<b>74,460</b>	122,704
	<hr/> <hr/>	<hr/> <hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	<b>(71,802)</b>	(76,271)
Proceeds from sale of tangible assets	<b>9,059</b>	–
	<hr/>	<hr/>
Net cash used in investing activities	<b>(62,743)</b>	(76,271)
	<hr/> <hr/>	<hr/> <hr/>
<b>Net increase in cash and cash equivalents</b>	<b>11,717</b>	46,433
<b>Cash and cash equivalents at beginning of year</b>	<b>152,194</b>	105,761
	<hr/>	<hr/>
<b>Cash and cash equivalents at end of year</b>	<b>163,911</b>	152,194
	<hr/> <hr/>	<hr/> <hr/>

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

**1. GENERAL INFORMATION**

The charity is 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 Charities Act 2011.

**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.

**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.

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**YEAR ENDED 31 MARCH 2018**

**3. ACCOUNTING POLICIES *continued***

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

**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.

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**YEAR ENDED 31 MARCH 2018**

**3. ACCOUNTING POLICIES *continued***

**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
Hospital Respite Room Furniture	- 25% reducing balance
Computer Equipment	- 33% 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 2018**

**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 2018 £
<b>Donations</b>			
Donations	196,922	–	196,922
Grants	–	127,234	127,234
Gifts in Kind	–	110,559	110,559
Events	35,617	–	35,617
Shabbos Car Service	21,477	–	21,477
	<hr/>	<hr/>	<hr/>
	254,016	237,793	491,809
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Donations</b>			
Donations	236,607	–	236,607
Grants	–	144,978	144,978
Gifts in Kind	–	112,208	112,208
Events	81,038	–	81,038
Shabbos Car Service	19,782	–	19,782
	<hr/>	<hr/>	<hr/>
	337,427	257,186	594,613
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**EZRA UMARPEH LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**YEAR ENDED 31 MARCH 2018**

**6. COSTS OF RAISING DONATIONS AND LEGACIES**

	Unrestricted Funds	Total Funds 2018	Unrestricted Funds	Total Funds 2017
	£	£	£	£
Support costs	833	<b>833</b>	2,639	2,639
Fundraising	30,555	<b>30,555</b>	45,288	45,288
	<u>31,388</u>	<u><b>31,388</b></u>	<u>47,927</u>	<u>47,927</u>

**7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Medical Equipment Loan Service	82,601	30,005	<b>112,606</b>
Respite Service	83,836	124,175	<b>208,011</b>
Patient Transport Service	43,242	25,411	<b>68,653</b>
Other Patient Services	52	–	<b>52</b>
Support costs	46,376	–	<b>46,376</b>
	<u>256,107</u>	<u>179,591</u>	<u><b>435,698</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2017
	£	£	£
Medical Equipment Loan Service	123,431	14,182	137,614
Respite Service	104,645	141,715	246,360
Patient Transport Service	84,068	9,129	93,197
Other Patient Services	2,324	11,233	13,556
Support costs	34,681	27,500	62,181
	<u>349,149</u>	<u>203,759</u>	<u>552,908</u>

**EZRA UMARPEH LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**YEAR ENDED 31 MARCH 2018**

**8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken directly £	Support costs £	Total funds 2018 £	Total fund 2017 £
Medical Equipment Loan Service	112,606	13,001	<b>125,607</b>	153,127
Respite Service	208,011	15,816	<b>223,827</b>	274,132
Patient Transport Service	68,653	7,926	<b>76,579</b>	103,703
Other Patient Services	52	–	<b>52</b>	13,556
Governance costs	–	9,633	<b>9,633</b>	8,390
	<b>389,322</b>	<b>46,376</b>	<b>435,698</b>	<b>552,908</b>

**9. ANALYSIS OF SUPPORT COSTS**

	Wages and salaries £	Other costs £	Total funds 2017 £	Total funds 2016 £
Medical Equipment Loan Service	<b>8,741</b>	<b>4,260</b>	<b>13,001</b>	15,513
Respite Service	<b>10,634</b>	<b>5,182</b>	<b>15,816</b>	27,772
Patient Transport Service	<b>5,329</b>	<b>2,597</b>	<b>7,926</b>	10,506
Governance costs	–	–	<b>9,633</b>	8,390
	<b>24,704</b>	<b>12,039</b>	<b>46,376</b>	<b>62,181</b>

**10. NET INCOME/(EXPENDITURE)**

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

	2018 £	2017 £
Depreciation of tangible fixed assets	<b>48,429</b>	62,669



**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**YEAR ENDED 31 MARCH 2018**

**11. INDEPENDENT EXAMINATION FEES**

	<b>2018</b>	<b>2017</b>
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>8,040</b>	6,600
	<u><u>8,040</u></u>	<u><u>6,600</u></u>

**12. STAFF COSTS**

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

	<b>2018</b>	<b>2017</b>
	£	£
Wages and salaries	<b>99,263</b>	120,582
Social security costs	<b>1,731</b>	1,498
Employer contributions to pension plans	<b>209</b>	141
	<u><u>101,203</u></u>	<u><u>122,222</u></u>

The average head count of employees during the year was 12 (2017: 15).

No employee received employee benefits of more than £60,000 during the year (2017: 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**

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 2018**

**15. TANGIBLE FIXED ASSETS**

	Freehold property and fittings £	Fixtures and fittings £	Motor vehicles £	Medical Equipment £	Other assets £	Total £
<b>Cost</b>						
At 1 Apr 2017	375,000	181,426	61,242	279,987	44,813	<b>942,468</b>
Additions	–	3,486	5,000	62,075	1,241	<b>71,802</b>
Disposals	–	(7,595)	(10,000)	(19,827)	(5,384)	<b>(42,806)</b>
<b>At 31 Mar 2018</b>	<b>375,000</b>	<b>177,317</b>	<b>56,242</b>	<b>322,235</b>	<b>40,670</b>	<b>971,464</b>
<b>Depreciation</b>						
At 1 Apr 2017	–	99,212	31,798	197,354	33,412	<b>361,776</b>
Charge for the year	–	8,725	6,111	31,258	2,335	<b>48,429</b>
Disposals	–	(1,899)	(10,000)	(19,827)	(2,021)	<b>(33,747)</b>
<b>At 31 Mar 2018</b>	<b>–</b>	<b>106,038</b>	<b>27,909</b>	<b>208,785</b>	<b>33,726</b>	<b>376,458</b>
<b>Carrying amount</b>						
<b>At 31 Mar 2018</b>	<b>375,000</b>	<b>71,279</b>	<b>28,333</b>	<b>113,450</b>	<b>6,944</b>	<b>595,006</b>
At 31 Mar 2017	375,000	82,214	29,444	82,633	11,401	580,692

**16. DEBTORS**

	<b>2018</b>	2017
	£	£
Trade debtors	<b>1,677</b>	–
Other debtors	<b>5,508</b>	3,067
	<b>7,185</b>	3,067

**EZRA UMARPEH LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**YEAR ENDED 31 MARCH 2018**

**17. CREDITORS: amounts falling due within one year**

	<b>2018</b>	2017
	<b>£</b>	£
Trade creditors	<b>9,539</b>	17,189
Social security and other taxes	<b>8,172</b>	6,661
Other creditors	<b>41,363</b>	29,798
	<hr/> <b>59,074</b> <hr/>	<hr/> 53,648 <hr/>

**18. ANALYSIS OF CHARITABLE FUNDS**

**Unrestricted funds**

	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
General funds	643,099	254,016	(287,495)	67,053	<b>676,673</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Restricted funds**

	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
Restricted Fund	39,206	237,793	(179,591)	(67,053)	<b>30,355</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS *continued***  
**YEAR ENDED 31 MARCH 2018**

**19. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Tangible fixed assets	579,829	15,177	<b>595,006</b>	580,692
Current assets	155,918	15,178	<b>171,096</b>	155,261
Creditors less than 1 year	(59,074)	–	<b>(59,074)</b>	(53,648)
<b>Net assets</b>	<b>676,673</b>	<b>30,355</b>	<b>707,028</b>	<b>682,305</b>

**20. OPERATING LEASE COMMITMENTS**

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

	2018 £	2017 £
Not later than 1 year	<b>36,500</b>	36,750
Later than 1 year and not later than 5 years	<b>147,000</b>	147,000
Later than 5 years	<b>235,250</b>	272,000
	<b>418,750</b>	<b>455,750</b>