

**COMPANY REGISTRATION NUMBER: 03733589**

**CHARITY REGISTRATION NUMBER: 1081176**

**EZRA UMARPEH LIMITED**  
**Company Limited by Guarantee**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31 MARCH 2017**

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2017**

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**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)**  
**YEAR ENDED 31 MARCH 2017**

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 2017.

**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 and registered office</b>	16 Manor Road London N16 5SA
<b>Trustees</b>	Rabbi N B Eckstein Mr J M Grosskopf Mr J Ostreicher Mr I Sanders Mr M Lobenstein Mr J Roitenberg
	(Appointed 1 September 2016) (Resigned 1 November 2016)
<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 (INCORPORATING THE DIRECTOR'S REPORT)**  
*(continued)*  
**YEAR ENDED 31 MARCH 2017**

**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 two branches in Salford, Manchester and Barnet, North West London. Each branch establishes its own management committee and elects one member to represent their branch on the Board of Trustees.

The Trustees in office in the year 2016 -17 were as follows:

Rabbi Nathan B Eckstein  
Mr Jacob M Grosskopf  
Mr Jacob Ostreicher  
Mr Israel Sanders  
Mr Morris Lobenstein (appointed 1 September 2016)  
Mr J Roitenberg (resigned 1 November 2016)

**Branch Representatives**

Mr Ushi Reich - Manchester Branch  
Mr Robert Steinberg - Barnet Branch

**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.

**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.

**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)**  
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**YEAR ENDED 31 MARCH 2017**

**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 2016-17**

2016-17 witnessed tremendous growth in the demand for Ezra Umarpeh's core services with particular expansion of services delivered from our Manchester branch. The trustees are proud that these have been delivered with consistency and excellence.

- *13 hospital respite rooms and were stocked and cleaned weekly, visited by over 50,000 people.*
- *686 nights of accommodation provided near Royal Free, Barts and Central London Hospitals.*
- *36 Shabbos packages from September to March.*
- *3310 medical or mobility items were loaned out to 2206 service users.*
- *870 journeys were made with our accessible transportation vehicles.*
- *2090 Shabbos Car Service journeys made on Ezra Umarpeh's account.*
- *214 users benefitted from referrals and signposting to statutory and voluntary services.*
- *375 users in Manchester benefitted from home visits through a new project Friends @home.*
- *437 volunteers delivered 45,448 volunteering hours through a range of projects throughout the year.*

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**

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

**YEAR ENDED 31 MARCH 2017**

**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 now conveniently located in the heart of the communities in Stamford Hill and Golders Green in London, as well as Salford in Manchester, 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. 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.

- *3310 medical or mobility items were loaned out to 2206 service users.*

**Hospital Respite Rooms**

Our hospital Respite Rooms are conveniently located within 13 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*
- *St Thomas Hospital*
- *North Manchester /Crumpsall Hospital*
- *Hope Hospital*
- *Central Manchester Hospital*
- *The Christie*

**EZRA UMARPEH LIMITED**  
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**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)**  
*(continued)*  
**YEAR ENDED 31 MARCH 2017**

**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.

- *686 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.

- *870 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*
- *10 Sukkas set up at hospital sites and flats*
- *Sets of Arbah Minim in all hospitals*
- *Chanukah Menorahs in every hospital*
- *Chanukah and Purim Party at Great Ormond Street Hospital*
- *11 Megillah readings organised across hospitals*
- *50 Seder plates and 100 Pesach meals distributed in hospitals*

**EZRA UMARPEH LIMITED**  
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**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)**  
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**YEAR ENDED 31 MARCH 2017**

**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 in London and Manchester. Drivers are trained to carry belongings and not request payment (which the user makes to Ezra Umarpeh after Shabbos.)

- *2090 Shabbos Car Service journeys made on Ezra Umarpeh's account.*

**HOLISTIC SUPPORT SERVICES IN MANCHESTER**

**Sharing the Caring**

Supporting families of patients in hospital by providing trained volunteers to sit at the bedside of a patient during the day, overnight and over Shabbos. This offers practical and emotional support to families facing illness and prevents carer's breakdown.

**Age with Grace Senior Support**

Trained volunteers to befriend the elderly through home visits; offering practical emotional support, a listening ear and signposting. The charity also offers dementia support and advice for carers and family members looking after an elderly patient with dementia.

**Stronger Together Support Groups**

Support groups for patients and carers facing long term illness and disability to help them cope by sharing experiences and drawing strength from each other.

**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 2016 - 17:

- *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*
- *Sharing the Caring volunteers offering respite to carers at a patient's bedside*
- *Befriending and supporting the local elderly or homebound residents*
- *Lifts to and from hospitals for visitors and carers*
- *In total 437 volunteers delivered 45,448 volunteering hours throughout the year. Based on the minimum wage, this provided a saving to the charity of £340,860.*



**EZRA UMARPEH LIMITED**  
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**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)**  
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Ezra Umarpeh is a volunteer led organisation retaining only a small team of trained staff, thus providing excellent value for every pound donated.

**NEWS AND DEVELOPMENTS 2016 -2017**

**Connect Hackney 'Out and About' Transportation Service: - May 2016**

In May 2016, Ezra Umarpeh was awarded funding from the Connect Hackney program with which to purchase a brand new VW Caddy adapted to suit a wheelchair passenger. The Connect Hackney program is a lottery funded project aimed at reducing social isolation for those over 50 years of age living within Hackney. This year, Ezra Umarpeh has expanded its disabled travel scheme by recruiting many new volunteers to assist the elderly and disabled at risk of social isolation to get out and about. With a fleet of 7 vehicles across London and Manchester, our volunteers transported hundreds of local residents to medical appointments, social events, local study groups, shopping centres, family weddings or to any destination of their choice.

**Expanding our Hospital Respite Project - June 2016**

As requests for our services pour in, the Hospital Respite (Shabbos Room) project continually grows. In June 2016, working in collaboration with Chaplaincy and the Project Managers for the new build, we opened a beautiful new room at the Barts hospital and began offering overnight relatives accommodation within the hospital site. As The Barts continues to lead in cancer and cardiac care, the JCRB (Jewish community Room Barts) is a welcome addition to our Shabbos Room network and a much needed service to the community.

For patients in remote hospitals or those not serviced by our Shabbos Rooms, we now offer Shabbos in a Box, a complete Shabbos care package, delivered with love by a dedicated volunteer. The above additions to our Hospital Respite Project have been made possible through generous funding of the Wohl Foundation.

**Volunteer Dinner - Sep 16**

For the first time since its establishment, Ezra umarpeh hosted a dinner honouring its volunteers and their spouses, in recognition of their devotion throughout the years. The event took place on Monday 19 September at the Norrice Lea Synagogue in Hampstead Garden Suburb and was attended by some 300 participants. The guests were welcomed into a hall that was exquisitely adorned to the theme of Diamonds, hinting at the volunteers' immeasurable value to the organisation. Ezra Umarpeh would hardly be able to function without these selfless individuals and the many hours they spare.

The programme was beautifully enhanced by musical entertainment from the renowned singer Isaac Honig of USA who performed with a choir of gifted individuals, alongside a four-person band. Gourmet catering by Reichs went a step further in providing the volunteers with a well-deserved lavish night out.

**New 'Ask the OT' Service - Dec 16**

Occupational Therapy aims to maximise the potential an individual has for occupying themselves and is a service closely related to Ezra Umarpeh's equipment loan scheme. Having recruited a qualified OT as part of our staff in September 2015, we aimed to make OT services more available to our users. Whilst local boroughs provide OT services through social care, waiting times for an assessment or for equipment to be delivered can be many weeks, leaving our users in difficult circumstances. Our new website section "Ask the OT", invites users to submit questions and receive guidance with regards to mobility equipment. We have also created a range of OT factsheets for some of our equipment which is available for download from our website.

**EZRA UMARPEH LIMITED**  
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**YEAR ENDED 31 MARCH 2017**

**Assistive Technology Pilot Project - March 2017**

After much research and development, Ezra Umarpeh has launched its Assistive Technology Pilot Project. Thanks to funding from the Sam and Bella Sebba Trust, and through training and supervision from Norwood, we have 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.

**FUTURE PLANS**

**Improved Infrastructure**

To support the growth of our services and the number of new volunteers joining the organisation, we wish to review our systems to ensure the smooth running of our organisation. Improvements will be made to our IT and phone systems to improve the way in which we communicate volunteering opportunities or receive volunteer feedback. Building refurbishments are planned for our head office at Manor Road to create a dedicated volunteer hub which can be better accessed by our volunteers and which can make more use of our available space.

**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. Refurbishing the room with a new kitchen and giving it a face lift will go a long way in improving the hospital experience for Kosher and Shabbos observant patients and their families.

**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 the coming months, we will launch a stair-lift matchmaking service so that unwanted stair-lifts can find new homes and make a difference to yet another community member in need.

**New Vehicle for Edgware**

Following the successful launch of a drop off and pick up point for equipment loans in Edgware, Ezra Umarpeh welcomes the generous offer from a donor who wishes to purchase an adapted vehicle for the benefit of this thriving community. We hope the car will be on the road by January 2018 and anticipate expanding our volunteer driver base in the area.

**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 £106,042. As at 31 March 2017, the available reserves held by the charity were £101,613.

As at 31 March 2017, the charity had £643,099 Unrestricted Funds, of which £563,591 was fixed assets, and £39,206 Restricted Funds of which £17,101 was fixed assets.

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)**  
*(continued)*  
**YEAR ENDED 31 MARCH 2017**

**ACKNOWLEDGEMENTS**

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

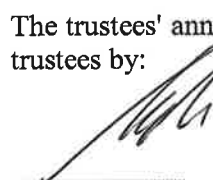
Awards for All  
BBC Children in Need  
Breakaway Charity Committee  
Bob and Michelle Shemtob Charitable Trust  
Hackney CVS  
J E Joseph Charitable Trust  
Maurice Wohl Charitable Foundation  
Salford CVS  
Sam and Bella Sebba Charitable Trust  
Shoresh Charitable Trust  
Steinbberg Charitable Trust  
Sylvia Waddilove Foundation UK  
WG Edwards Charitable 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.

**SMALL COMPANY PROVISIONS**

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

The trustees' annual report was approved on 20 December 2017 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 2017**

I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EZRA UMARPEH**  
**LIMITED** *(continued)*

**YEAR ENDED 31 MARCH 2017**

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met,  
or

(2) to which, in my opinion, attention should be drawn 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

20 December 2017

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

**31 MARCH 2017**

		2017		2016	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	337,427	257,186	<b>594,613</b>	1,016,205
<b>Total income</b>		<u>337,427</u>	<u>257,186</u>	<u><b>594,613</b></u>	<u>1,016,205</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	(47,927)	–	<b>(47,927)</b>	(103,390)
Expenditure on charitable activities	7-9	(349,149)	(203,759)	<b>(552,908)</b>	(492,305)
<b>Total expenditure</b>		<u>(397,076)</u>	<u>(203,759)</u>	<u><b>(600,835)</b></u>	<u>(595,695)</u>
<b>Net (expenditure)/income</b>		<u>(59,649)</u>	<u>53,427</u>	<u><b>(6,222)</b></u>	<u>420,510</u>
Transfers between funds	16	87,998	(87,998)	–	–
<b>Net movement in funds</b>		<u>28,349</u>	<u>(34,571)</u>	<u><b>(6,222)</b></u>	<u>420,510</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		614,750	73,777	<b>688,527</b>	268,017
<b>Total funds carried forward</b>		<u>643,099</u>	<u>39,206</u>	<u><b>682,305</b></u>	<u>688,527</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 15 to 22 form part of these financial statements.

**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2017**

		2017	2016
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	17	580,692	567,090
<b>CURRENT ASSETS</b>			
Debtors	18	3,067	51,595
Cash at bank and in hand		<u>152,194</u>	<u>105,761</u>
		<u>155,261</u>	<u>157,356</u>
<b>CREDITORS: amounts falling due within one year</b>	19	<u>(53,648)</u>	<u>(35,919)</u>
<b>NET CURRENT ASSETS</b>		<u>101,613</u>	<u>121,437</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>682,305</u>	<u>688,527</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted funds		39,206	73,777
Unrestricted funds		<u>643,099</u>	<u>614,750</u>
<b>Total charity funds</b>	20	<u>682,305</u>	<u>688,527</u>


For the year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2017, 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 2017**

	2017	2016
	£	£
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net (expenditure)/income	(6,222)	420,510
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	62,669	42,586
Accrued expenses/(income)	40,482	(45,282)
<i>Changes in:</i>		
Trade and other debtors	8,046	(2,962)
Trade and other creditors	17,729	4,937
Cash generated from operations	<u>122,704</u>	<u>419,789</u>
Net cash from operating activities	<u>122,704</u>	<u>419,789</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of tangible assets	(76,271)	(424,941)
Proceeds from sale of tangible assets	—	25,690
Net cash used in investing activities	<u>(76,271)</u>	<u>(399,251)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>46,433</b>	<b>20,538</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>105,761</b>	<b>85,223</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b><u>152,194</u></b>	<b><u>105,761</u></b>

The notes on pages 15 to 22 form part of these financial statements.



**EZRA UMARPEH LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2017**

**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.

**Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 23.

**Judgements and key sources of estimation uncertainty**

There are no judgements, estimates and assumptions that affect the amounts reported.

**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

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**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 MARCH 2017**

**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
Office Equipment	- 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.

**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.

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**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
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**5. DONATIONS AND LEGACIES**

	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
	<u>337,427</u>	<u>257,186</u>	<u>594,613</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
<b>DONATIONS</b>			
Donations	145,798	–	145,798
Grants	30,000	133,013	163,013
Gifts in Kind	375,000	115,733	490,733
Events	199,595	–	199,595
Shabbos Car Service	17,066	–	17,066
	<u>767,459</u>	<u>248,746</u>	<u>1,016,205</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Support costs	2,639	–	2,639
Donations	45,288	–	45,288
	<u>47,927</u>	<u>–</u>	<u>47,927</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Support costs	107	545	652
Donations	102,738	–	102,738
	<u>102,845</u>	<u>545</u>	<u>103,390</u>

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**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 MARCH 2017**

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

	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>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Medical Equipment Loan Service	44,231	146,333	190,565
Respite Service	94,321	71,757	166,078
Patient Transport Service	62,710	5,288	67,998
Other Patient Services	2,651	18,517	21,168
Support costs	40,821	5,676	46,496
	<u>244,734</u>	<u>247,571</u>	<u>492,305</u>

**8. EXPENDITURE ON CHARITABLE ACTIVITIES BY LOCATION**

	North London £	Barnet £	Manchester £	Total Funds 2017 £	Total Funds 2016 £
Medical Equipment Loan Service	76,395	36,500	24,719	137,614	190,565
Respite Service	160,896	28,458	57,006	246,360	166,078
Patient Transport Service	55,433	14,545	23,220	93,197	67,998
Other Patient Services	2,028	-	11,528	13,556	21,168
Support Costs	33,279	16,634	12,268	62,181	46,496
	<u>328,031</u>	<u>96,137</u>	<u>128,741</u>	<u>552,908</u>	<u>492,305</u>

**EZRA UMARPEH LIMITED**  
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**YEAR ENDED 31 MARCH 2017**

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

	Activities undertaken directly	Support costs	Total funds 2017	Total fund 2016
	£	£	£	£
Medical Equipment Loan Service	137,614	15,513	<b>153,127</b>	212,920
Respite Service	246,360	27,772	<b>274,132</b>	179,889
Patient Transport Service	93,197	10,506	<b>103,703</b>	71,944
Other Patient Services	13,556	–	<b>13,556</b>	21,168
Governance costs	–	8,390	<b>8,390</b>	6,384
	<u>490,727</u>	<u>62,181</u>	<u><b>552,908</b></u>	<u>492,305</u>

**10. ANALYSIS OF SUPPORT COSTS**

	Wages and salaries	Other costs	Total funds 2017	Total funds 2016
	£	£	£	£
Medical Equipment Loan Service	9,570	5,943	<b>15,513</b>	14,015
Respite Service	17,133	10,639	<b>27,772</b>	19,980
Patient Transport Service	6,482	4,024	<b>10,506</b>	6,117
Governance costs	–	–	<b>8,390</b>	6,384
	<u>33,185</u>	<u>20,606</u>	<u><b>62,181</b></u>	<u>46,496</u>

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

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

	2017	2016
	£	£
Depreciation of tangible fixed assets	<u><b>62,669</b></u>	<u>42,586</u>

**12. AUDITORS REMUNERATION**

	2017	2016
	£	£
Fees payable for the audit of the financial statements	<u>–</u>	<u>5,000</u>

**13. INDEPENDENT EXAMINATION FEES**

	2017	2016
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>6,600</b></u>	<u>–</u>

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**14. STAFF COSTS**

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

	2017	2016
	£	£
Wages and salaries	120,582	91,111
Social security costs	1,498	2,045
Employer contributions to pension plans	141	-
	<b>122,222</b>	<b>93,156</b>

The average head count of employees during the year was 15 (2016: 13).

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

**15. 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.

**16. TRANSFERS BETWEEN FUNDS**

Transfer between funds relates to restricted funds expenditure which previously were classified as unrestricted and capital items funded by restricted donations where there are no further conditions attached.

**17. TANGIBLE FIXED ASSETS**

	Freehold property	Fixtures and fittings	Motor vehicles	Equipment	Other assets	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 Apr 2016	375,000	178,541	37,647	263,164	30,982	<b>885,334</b>
Additions	-	2,885	23,595	35,960	13,831	<b>76,271</b>
Disposals	-	-	-	(19,137)	-	<b>(19,137)</b>
<b>At 31 Mar 2017</b>	<b>375,000</b>	<b>181,426</b>	<b>61,242</b>	<b>279,987</b>	<b>44,813</b>	<b>942,468</b>
<b>Depreciation</b>						
At 1 Apr 2016	-	71,806	21,984	195,325	29,129	<b>318,244</b>
Charge for the year	-	27,406	9,814	21,166	4,283	<b>62,669</b>
Disposals	-	-	-	(19,137)	-	<b>(19,137)</b>
<b>At 31 Mar 2017</b>	<b>-</b>	<b>99,212</b>	<b>31,798</b>	<b>197,354</b>	<b>33,412</b>	<b>361,776</b>
<b>Carrying amount</b>						
<b>At 31 Mar 2017</b>	<b>375,000</b>	<b>82,214</b>	<b>29,444</b>	<b>82,633</b>	<b>11,401</b>	<b>580,692</b>
At 31 Mar 2016	<b>375,000</b>	<b>106,735</b>	<b>15,663</b>	<b>67,839</b>	<b>1,853</b>	<b>567,090</b>

**18. DEBTORS**

	2017	2016
	£	£
Other debtors	3,067	4,862
Prepayments	-	46,732
	<b>3,067</b>	<b>51,594</b>

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

	2017	2016
	£	£
Trade creditors	17,189	13,056
Social security and other taxes	6,661	4,618
Other creditors	29,798	18,245
	<u>53,648</u>	<u>35,919</u>

**20. ANALYSIS OF CHARITABLE FUNDS**

**Unrestricted funds**

	At 1 Apr 2016	Income	Expenditure	Transfers	At 31 Mar 2017
	£	£	£	£	£
General funds	<u>614,750</u>	<u>337,427</u>	<u>(397,076)</u>	<u>87,998</u>	<u>643,099</u>

**Restricted funds**

	At 1 Apr 2016	Income	Expenditure	Transfers	At 31 Mar 2017
	£	£	£	£	£
Restricted Fund	<u>73,777</u>	<u>257,186</u>	<u>(203,759)</u>	<u>(87,998)</u>	<u>39,206</u>

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

	Unrestricted Funds	Restricted Funds	Total Funds 2017
	£	£	£
Tangible fixed assets	563,591	17,101	580,692
Current assets	133,156	22,105	155,261
Creditors less than 1 year	<u>(53,648)</u>	<u>—</u>	<u>(53,648)</u>
<b>Net assets</b>	<u>643,099</u>	<u>39,206</u>	<u>682,305</u>

**22. OPERATING LEASE COMMITMENTS**

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

	2017	2016
	£	£
Not later than 1 year	36,750	47,150
Later than 1 year and not later than 5 years	147,000	147,000
Later than 5 years	272,000	308,750
	<u>455,750</u>	<u>502,900</u>

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**23. TRANSITION TO FRS 102**

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.