

COMPANY REGISTRATION NUMBER: 03733589
CHARITY REGISTRATION NUMBER: 1081176

EZRA UMARPEH LIMITED
Company Limited by Guarantee
UNAUDITED FINANCIAL STATEMENTS
31 MARCH 2020

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2020

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EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 31 MARCH 2020

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 2020.

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 2020

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 2019 - 20 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.

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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.

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 2019 - 20

2019-20 witnessed steady continuity 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.

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

56 Shabbos packages.

2185 medical or mobility items were loaned out to 1,391 service users.

623 journeys were made with our wheelchair accessible transportation fleet.

1558 Shabbos Car Service journeys made on Ezra Umarpeh's account.

157 volunteers delivered 18,369 volunteering hours through a range of projects throughout the year.

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(continued)
YEAR ENDED 31 MARCH 2020

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.

2,185 medical or mobility items were loaned out to 1,391 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

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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.

730 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.

623 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

8 Sukkas set up at hospital sites and flats

14 Sets of Arbah Minim in hospitals and flats

18 Chanukah Menorahs in hospitals and flats

15 Megillah readings organised across hospitals

80 Seder plates and 220 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.)

1445 Shabbos Car Service journeys made on Ezra Umarpeh's account.

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TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
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YEAR ENDED 31 MARCH 2020

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 2019 - 20:

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.

NEWS AND DEVELOPMENTS 2019 -2020

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 had fallen into a state of disrepair, a testimony to the thousands of Jewish patients and doctors who use the room each year. In May 2019, the room benefitted from a complete renovation with a new kitchen being fitted so that it can continue to offer respite to the community.

FUTURE PLANS

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.

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

YEAR ENDED 31 MARCH 2020

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.

FINANCIAL REVIEW

Reserves policy

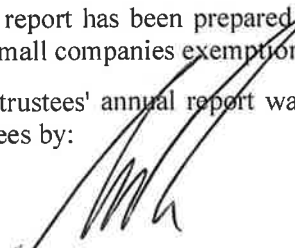
The reserves policy was to hold sufficient available reserves to cover 3 months running costs. Due the current crisis and resulting uncertainties the trustees feel the need to change the policy and they now aim to hold a higher level of available reserves of up to 6 months running costs. As at 31 March 2020 the available reserves held by the charity were £127,039 which would approximately cove 3 months running costs.

As at 31 March 2020, the charity had £760,664 Unrestricted Funds of which £633,625 was fixed assets and £41,072 Restricted Funds of which £8,872 was 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 29 January 2021 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 2020

I report to the trustees on my examination of the financial statements of Ezra Umarpeh Limited ('the charity') for the year ended 31 March 2020.

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
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NW11 0PU

29 January 2021

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2020

		2020		2019	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	482,641	97,498	580,139	692,098
Total income		<u>482,641</u>	<u>97,498</u>	<u>580,139</u>	<u>692,098</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	(31,342)	–	(31,342)	(152,386)
Expenditure on charitable activities	7,8	(514,559)	(9,950)	(524,509)	(462,792)
Other expenditure	10	(6,500)	–	(6,500)	–
Total expenditure		<u>(552,401)</u>	<u>(9,950)</u>	<u>(562,351)</u>	<u>(615,178)</u>
Net income		<u>(69,760)</u>	<u>87,548</u>	<u>17,788</u>	<u>76,920</u>
Transfers between funds		72,888	(72,888)	–	–
Net movement in funds		<u>3,128</u>	<u>14,660</u>	<u>17,788</u>	<u>76,920</u>
Reconciliation of funds					
Total funds brought forward		757,536	26,412	783,948	707,028
Total funds carried forward		<u>760,664</u>	<u>41,072</u>	<u>801,736</u>	<u>783,948</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 13 to 20 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible fixed assets	16		642,497	627,335
Current assets				
Debtors	17	61,357		13,327
Cash at bank and in hand		<u>184,226</u>		<u>231,492</u>
		245,583		244,819
Creditors: amounts falling due within one year	18	<u>(86,344)</u>		<u>(88,206)</u>
Net current assets			<u>159,239</u>	<u>156,613</u>
Total assets less current liabilities			<u>801,736</u>	<u>783,948</u>
Funds of the charity				
Restricted funds			41,072	26,412
Unrestricted funds			<u>760,664</u>	<u>757,536</u>
Total charity funds	19		<u>801,736</u>	<u>783,948</u>

For the year ending 31 March 2020 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 29 January 2021, and are signed on behalf of the board by:

Mr J Ostreicher
Trustee


The notes on pages 13 to 20 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income	17,788	76,920
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	74,244	58,361
Accrued income	(56,000)	—
<i>Changes in:</i>		
Trade and other debtors	7,970	(10,671)
Trade and other creditors	(1,862)	33,661
Cash generated from operations	<u>42,140</u>	<u>158,271</u>
Net cash from operating activities	<u>42,140</u>	<u>158,271</u>
Cash flows from investing activities		
Purchase of tangible assets	(95,911)	(92,902)
Proceeds from sale of tangible assets	6,505	2,212
Net cash used in investing activities	<u>(89,406)</u>	<u>(90,690)</u>
Net (decrease)/increase in cash and cash equivalents	<u>(47,266)</u>	67,581
Cash and cash equivalents at beginning of year	<u>231,492</u>	<u>163,911</u>
Cash and cash equivalents at end of year	<u>184,226</u>	<u>231,492</u>

The notes on pages 13 to 20 form part of these financial statements.

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2020

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 from the Government post year end 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 2020

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:

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2020

3. ACCOUNTING POLICIES *(continued)*

Depreciation *(continued)*

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.

5. DONATIONS AND LEGACIES

	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>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	158,952	-	158,952
Grants	-	105,151	105,151
Gifts in Kind	115,669	-	115,669
Events	291,769	-	291,769
Shabbos Car Service	20,557	-	20,557
Legacies			
Legacies	-	-	-
	<u>586,947</u>	<u>105,151</u>	<u>692,098</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2020

6. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Costs of raising donations and legacies				
- Donations	31,342	31,342	152,386	152,386

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	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>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Medical Equipment Loan Service	110,714	–	110,714
Respite Service	224,470	–	224,470
Patient Transport Service	58,583	18,943	77,526
Support costs	50,082	–	50,082
	<u>443,849</u>	<u>18,943</u>	<u>462,792</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken		Total funds 2020 £	Total fund 2019 £
	directly	Support costs		
	£	£	£	£
Medical Equipment Loan Service	140,666	22,750	163,416	121,593
Respite Service	246,115	14,478	260,593	245,526
Patient Transport Service	88,635	4,137	92,772	87,817
Governance costs	–	7,728	7,728	7,856
	<u>475,416</u>	<u>49,093</u>	<u>524,509</u>	<u>462,792</u>

9. ANALYSIS OF SUPPORT COSTS

	Wages and salaries £	Other costs £	Total funds 2020 £	Total funds 2019 £
Medical Equipment Loan Service	14,514	8,236	22,750	10,879
Respite Service	9,237	5,241	14,478	21,056
Patient Transport Service	2,639	1,498	4,137	10,291
Governance costs		7,728	7,728	7,856
	<u>26,390</u>	<u>22,703</u>	<u>49,093</u>	<u>50,082</u>

EZRA UMARPEH LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2020

10. OTHER EXPENDITURE

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Loss on disposal of tangible fixed assets held for charity's own use	6,500	6,500	—	—

11. NET INCOME

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	74,244	58,361
Loss on disposal of tangible fixed assets	6,500	—

12. INDEPENDENT EXAMINATION FEES

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	6,000	6,000

13. STAFF COSTS

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

	2020 £	2019 £
Wages and salaries	103,581	106,873
Social security costs	2,292	2,972
Employer contributions to pension plans	413	429
	106,286	110,274

The average head count of employees during the year was 13 (2019: 13).

No employee received employee benefits of more than £60,000 during the year (2019: 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.

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NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2020

16. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Medical equipment £	Other assets £	Total £
Cost						
At 1 Apr 2019	375,000	206,485	52,310	342,337	61,753	1,037,885
Additions	–	3,642	4,000	87,400	869	95,911
Disposals	–	–	–	(17,222)	–	(17,222)
At 31 Mar 2020	<u>375,000</u>	<u>210,127</u>	<u>56,310</u>	<u>412,515</u>	<u>62,622</u>	<u>1,116,574</u>
Depreciation						
At 1 Apr 2019	–	116,083	32,289	219,624	42,554	410,550
Charge for the year	–	9,404	6,005	52,528	6,307	74,244
Disposals	–	–	–	(10,717)	–	(10,717)
At 31 Mar 2020	<u>–</u>	<u>125,487</u>	<u>38,294</u>	<u>261,435</u>	<u>48,861</u>	<u>474,077</u>
Carrying amount						
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>
At 31 Mar 2019	<u>375,000</u>	<u>90,402</u>	<u>20,021</u>	<u>122,713</u>	<u>19,199</u>	<u>627,335</u>

17. DEBTORS

	2020	2019
	£	£
Trade debtors	4,728	13,327
Prepayments and accrued income	56,000	–
Other debtors	629	–
	<u>61,357</u>	<u>13,327</u>

18. CREDITORS: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	1,942	28,317
Social security and other taxes	–	427
Net Wages	–	8,392
Other creditors	84,402	51,070
	<u>86,344</u>	<u>88,206</u>

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YEAR ENDED 31 MARCH 2020

19. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

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

	At 1 Apr 2018	Income £	Expenditure £	Transfers £	At 31 Mar 2019 £
General funds	676,673	586,947	(596,235)	90,151	757,536

Restricted funds

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

	At 1 Apr 2018	Income £	Expenditure £	Transfers £	At 31 Mar 2019 £
Restricted Fund	30,355	105,151	(18,943)	(90,151)	26,412

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	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	760,664	41,072	801,736

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	600,923	26,412	627,335
Current assets	244,819	-	244,819
Creditors less than 1 year	(88,206)	-	(88,206)
Net assets	757,536	26,412	783,948

21. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Apr 2019 £	Cash flows £	At 31 Mar 2020 £
Cash at bank and in hand	231,492	(47,266)	184,226

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22. OPERATING LEASE COMMITMENTS

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

	2020	2019
	£	£
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	161,750	198,500
	<u>345,500</u>	<u>382,250</u>

23. RELATED PARTIES

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

