

COMPANY REGISTRATION NUMBER: 03733589
CHARITY REGISTRATION NUMBER: 1081176

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Ezra Umarpeh Limited

Charity registration number 1081176

Company registration number 03733589

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

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

Company secretary I Sanders

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

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

Risk management

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

Grant making policy

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

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TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
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OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

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

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

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

Mission statement

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

ACHIEVEMENTS AND PERFORMANCE

Outputs and outcomes for 2022 - 2023

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

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

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

13 Shabbos packages.

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

872 journeys were made with our wheelchair accessible transportation fleet.

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

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

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

CORE SERVICES

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

Free Loan of Medical Equipment

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

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

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COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
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YEAR ENDED 31 MARCH 2023

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

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

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

Hospital Respite Rooms

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

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

Ezra Umarpeh manages respite rooms in the following hospitals:

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

Overnight Hospital Accommodation

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

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

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

Accessible Transportation Services

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

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

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872 journeys were made with our accessible transportation vehicle

CULTURAL SERVICES

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

Annual Highlights:

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

Shabbos Car Service

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

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

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

VOLUNTEERING:

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

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

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

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

Overnight Hospital Accommodation

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

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FUTURE PLANS

Hospital Respite Rooms and Facilities

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

ACKNOWLEDGEMENTS

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

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

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

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FINANCIAL REVIEW

Reserves policy

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

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

SMALL COMPANY PROVISIONS

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

The trustees' annual report was approved on 21 December 2023 and signed on behalf of the board of trustees by:

Mr I Sanders
Trustee



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

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

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Goldberg, FCA, DChA

Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

21 December 2023

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

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

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

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

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

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

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

Directors' responsibilities:

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

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

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



Mr J Ostreicher
Trustee

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

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

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

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

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

1. GENERAL INFORMATION

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

2. STATEMENT OF COMPLIANCE

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

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

Fund accounting

Unrestricted funds

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

Restricted funds

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

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

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

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

Voluntary income

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

Liability recognition

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

Charitable activities

Charitable activities are only recognised in the accounts when paid.

Support costs

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

Governance costs

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

Fixed assets

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

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

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

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

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

4. LIMITED BY GUARANTEE

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

5. DONATIONS AND LEGACIES

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

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

6. OTHER INCOME

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

7. COSTS OF RAISING DONATIONS AND LEGACIES

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

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

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

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

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

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

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

10. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

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

11. INDEPENDENT EXAMINATION FEES

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

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

12. STAFF COSTS

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

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

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

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

13. TRUSTEE REMUNERATION AND EXPENSES

There was no remuneration paid to the trustees. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

14. TRANSFERS BETWEEN FUNDS

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

15. TANGIBLE FIXED ASSETS

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

EZRA UMARPEH LIMITED
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YEAR ENDED 31 MARCH 2023

16. DEBTORS

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

17. CREDITORS: amounts falling due within one year

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

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

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

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

Restricted funds

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

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

EZRA UMARPEH LIMITED
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19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

20. ANALYSIS OF CHANGES IN NET DEBT

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

21. OPERATING LEASE COMMITMENTS

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

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

22. RELATED PARTIES

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