

**COMPANY REGISTRATION NUMBER: 03733589**  
**CHARITY REGISTRATION NUMBER: 1081176**

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

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

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** Ezra Umarpeh Limited

**Charity registration number** 1081176

**Company registration number** 03733589

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

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

**Company secretary** Mr I Sanders

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

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

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

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

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

**Risk management**

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

**Grant making policy**

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

**OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

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

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

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

**Mission statement**

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

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**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)**  
*(continued)*  
**YEAR ENDED 31 MARCH 2024**

**ACHIEVEMENTS AND PERFORMANCE**

**Outputs and outcomes for 2023 - 2024**

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

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

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

17 Shabbos packages.

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

681 journeys were made with our wheelchair accessible transportation fleet.

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

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

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

**CORE SERVICES**

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

**Free Loan of Medical Equipment**

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

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

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

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

**Hospital Respite Rooms**

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

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

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

**YEAR ENDED 31 MARCH 2024**

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

Ezra Umarpeh manages respite rooms in the following hospitals:

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

**Overnight Hospital Accommodation**

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

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

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

**Accessible Transportation Services**

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

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

681 journeys were made with our accessible transportation vehicle

**CULTURAL SERVICES**

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

**Annual Highlights:**

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

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28 Chanukah Menorahs in hospitals and flats

18 Megillah readings organised across hospitals

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

**Shabbos Car Service**

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

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

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

**VOLUNTEERING:**

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

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

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

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

Delivering medical equipment to users who are homebound

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

Campaigning and helping raise vital funds for Ezra Umarpeh

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

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

**Overnight Hospital Accommodation**

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

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

**ACHIEVEMENTS AND PERFORMANCE** *(continued)*

**FUTURE PLANS**

**Hospital Facilities**

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

**ACKNOWLEDGEMENTS**

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

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

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

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

**FINANCIAL REVIEW**

**Reserves policy**

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

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

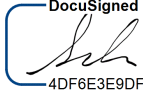
**Going concern**

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

**SMALL COMPANY PROVISIONS**

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

The trustees' annual report was approved on 30 January 2025 and signed on behalf of the board of trustees by:

DocuSigned by:  
  
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**Mr I Sanders**  
Trustee

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

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

**RESPONSIBILITIES AND BASIS OF REPORT**

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

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


**INDEPENDENT EXAMINER'S STATEMENT**

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

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

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

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

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

30 January 2025

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

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

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

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

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

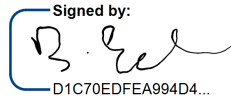
For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2025, and are signed on behalf of the board by:

Signed by:  
  
D1C70EDFEA994D4...

**Rabbi N B Eckstein**  
Trustee

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

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

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

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

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

**1. GENERAL INFORMATION**

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

**2. STATEMENT OF COMPLIANCE**

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

**3. ACCOUNTING POLICIES**

**Basis of preparation**

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

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

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

**Going concern**

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

**Judgements and key sources of estimation uncertainty**

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

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

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

**Fund accounting**

**Unrestricted funds**

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

**Restricted funds**

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

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

**3. ACCOUNTING POLICIES** *(continued)*

**Incoming resources**

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

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

**Voluntary income**

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

**Liability recognition**

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

**Charitable activities**

Charitable activities are only recognised in the accounts when paid.

**Support costs**

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

**Governance costs**

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

**Fixed assets**

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

**Depreciation**

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

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

**Financial instruments**

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

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

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

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

**4. LIMITED BY GUARANTEE**

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

**5. DONATIONS AND LEGACIES**

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

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

**6. OTHER INCOME**

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

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

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

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

**YEAR ENDED 31 MARCH 2024**

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

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

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

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

**10. NET EXPENDITURE**

Net expenditure is stated after charging/(crediting):

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

**11. INDEPENDENT EXAMINATION FEES**

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

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

**12. STAFF COSTS**

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

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

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

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

**13. TRUSTEE REMUNERATION AND EXPENSES**

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

**14. TRANSFERS BETWEEN FUNDS**

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

**15. TANGIBLE FIXED ASSETS**

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

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**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 MARCH 2024**

**16. DEBTORS**

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

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

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

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

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

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

**Restricted funds**

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

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

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**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 31 MARCH 2024**

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

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

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

**20. ANALYSIS OF CHANGES IN NET DEBT**

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

**21. OPERATING LEASE COMMITMENTS**

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

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

**22. RELATED PARTIES**

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