

EBENEZER AID FUND

England & Wales · Charity number 1058068

Details

Status Registered

Legal form Other

Registered 1996-09-16

Register [View on the Charity Commission register](#)

Contact

Address Ebenezer Aid Fund
5A Poole Road
Bournemouth
BH2 5QJ

Phone 01202294455

Email enquiries@ebenezer-ef.org

Website www.operation-exodus.org/uk

Activities

Objects: (A) TO ADVANCE RELIGION BY MEANS OF PROMOTING AN AWARENESS AMONG CHRISTIAN PEOPLE OF THEIR JEWISH HERITAGE AND OF GOD'S ONGOING PURPOSES FOR THE JEWISH PEOPLE AND OF CHRISTIAN INVOLVEMENT IN THE FULFILMENT OF THOSE PURPOSES AND IN OTHER WAYS TO PROMOTE THE CHRISTIAN FAITH WITH PARTICULAR REGARD TO ITS JEWISH HERITAGE AND ORIGINS AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT BOTH IN THE UNITED KINGDOM AND ELSEWHERE (B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY PARTICULARLY (THOUGH NOT EXCLUSIVELY) AMONGST JEWISH PEOPLE IN THE FORMER STATES OF THE SOVIET UNION AND ELSEWHERE AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT (C) TO ASSIST JEWISH PEOPLE IN THE TERRITORIES OF THE FORMER SOVIET UNION AND ELSEWHERE TO EMIGRATE TO THE STATE OF ISRAEL THEREBY RELIEVING NEED AND IMPROVING LIVING CONDITIONS OF SUCH PERSONS AND ALSO FULFILLING THE RELIGIOUS PURPOSES WITHIN SUB CLAUSE (A) HEREOF AND TO ASSIST SUCH PERSONS WITH THEIR ESTABLISHMENT WITHIN THE STATE OF ISRAEL (D) TO ASSIST JEWISH PEOPLE IN THE TERRITORIES OF THE FORMER SOVIET UNION AND ELSEWHERE WHO ARE EXPERIENCING RACIAL RELIGIOUS OR OTHER OPPRESSION OR PERSECUTION TO EMIGRATE TO AND BE ESTABLISHED IN THE STATE OF ISRAEL

Activities: Distribution of Humanitarian Aid to poor and needy Jewish people mainly in the Former Soviet Union

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- Armenia
- Georgia
- Israel
- Kazakhstan
- Kyrgyzstan
- Moldova
- Russia
- Ukraine
- Uzbekistan

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£298,502	£310,735	-	-
2023-12-31	£340,630	£261,639	-	-
2022-12-31	£308,658	£272,495	-	-
2021-12-31	£282,598	£253,262	-	-
2020-12-31	£286,091	£558,594	-	-

Trustees

Name	Role	Appointed
Nicholas Dale Coates	Chair	2022-11-10
David John Linnell		2025-08-07
Jeff Holloway		2020-11-18
Paul Newdick		2021-10-07

EBENEZER AID FUND

England & Wales - Charity number 1058068

Accounts

Charity registration number 1058068 (England and Wales)

EBENEZER AID FUND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



Caladine

Chartered Certified Accountants

EBENEZER AID FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N Coates Mr J Holloway Mr P Newdick
Charity number (England and Wales)	1058068
Principal address	Ebenezer House 5a Poole Road Bournemouth BH2 5QJ
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Bankers	Lloyds Bank plc 45-57 Old Christchurch Road Bournemouth Dorset BH1 1ED CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ Kingdom Bank Ltd Media House Padge Road Beeston Nottingham NG9 2RS
Solicitors	Lester Aldridge Mountbatten House Grosvenor Square Southampton Hampshire SO15 2JU

EBENEZER AID FUND

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EBENEZER AID FUND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

Objectives and activities

The objects of the trust are:

- a) To advance religion by means of promoting awareness among Christian people of their Jewish heritage and of God's ongoing purposes for the Jewish people, and of Christian involvement in the fulfilment of those purposes and other ways to promote the Christian faith, with particular regard to its Jewish heritage and origins as the trustees may from time to time think fit both in the United Kingdom and elsewhere.
- b) To relieve persons in conditions of need or hardship who are aged or sick and to relieve the distress caused thereby particularly (though not exclusively) amongst Jewish people in the former states of the Soviet Union and elsewhere as the trustees may from time to time think fit.
- c) To assist Jewish people in the territories of the former Soviet Union (fSU) and elsewhere to emigrate to the State of Israel thereby relieving need and improving living conditions of such persons and also fulfilling the religious purposes within sub-clause (a) hereof and to assist such persons with their establishment within the State of Israel.
- d) To assist Jewish people in the territories of the former Soviet Union and elsewhere who are experiencing racial, religious, or other oppression or persecution to emigrate to and be established in the state of Israel.

In order to fulfil these objectives, the Ebenezer Aid Fund works closely with the associated Ebenezer Emergency Fund, and a not for profit company, Ebenezer Emergency Fund International, both of which are actively involved in assisting the Jewish people to immigrate to the State of Israel.

Public benefit

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake. The trustees always ensure that the programmes undertaken are in line with the charitable aims and objectives, and meet the public benefit requirements.

Achievements and performance

During the year Ebenezer Aid Fund contributed £239,312 to Ebenezer Emergency Fund International (2023: £200,000) for distribution to various humanitarian causes. The remaining £30,000 of grants awarded in the year were made to Youth Aliyah Child Rescue (2023: £30,450).

Financial review

Total income during the year amounted to £298,502 (2023: £340,630). Total spending was £310,735 (2023: £261,639). Total unrestricted funds at the year end amounted to £329,060 (2023: £341,273).

Reserves policy

It is the policy of the charity to retain sufficient free reserves of approximately £50,000 and to create a designated fund of around 6 months of the proceeding years budget for 'Grants payable for EEFI'. Unrestricted funds were above this level at the end of the year.

Structure, governance and management

The charity was formed as an unincorporated trust under a trust deed dated 16 August 1996 registered with the Charity Commission on 16 September 1996 (charity number: 1058068).

EBENEZER AID FUND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr N Coates
Mr J Holloway
Mr P Newdick
Mr R Langston

(Resigned 28 August 2024)

Recruitment and appointment of trustees

Under the terms of the trust deed there must be a minimum of three trustees. As set out in the trust declaration a new trustee may be appointed by a resolution at a trustee meeting. The trustees may also from time to time appoint some persons to act as honorary secretary or treasurer of the trust and such persons may be (but not need be) trustees.

Organisational structure

The trustees delegate day to day management of overseeing the finances to Alison Eastwood alongside Elizabeth Webb. Alison Eastwood is the UK National Director and employee of Ebenezer Emergency Fund and Elizabeth Webb is a registered member of the AAT.

Induction and training of trustees

New trustees are given the appropriate training and guidance to enable them to fulfil their role and are informed of all necessary obligations.

Relationship with related parties

The charity has a close relationship with both Ebenezer Emergency Fund and Ebenezer Emergency Fund International who have similar objectives. Through these relationships we have been able to develop the work within the UK and effectively assist in the provision of humanitarian aid in the fSU, Israel and elsewhere in line with the charity's objectives. Related party transactions are detailed in note 20.

The trustees' report was approved by the Board of Trustees.



Trustee

21 May 2025

EBENEZER AID FUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EBENEZER AID FUND

I report to the trustees on my examination of the financial statements of Ebenezer Aid Fund (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

21 May 2025

EBENEZER AID FUND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	261,705	30,372	292,077	295,570	42,724	338,294
Investments	4	6,425	-	6,425	2,336	-	2,336
Total income		268,130	30,372	298,502	297,906	42,724	340,630
Expenditure on:							
Raising funds	5	508	-	508	1,970	-	1,970
Charitable activities	6	279,855	30,372	310,227	216,945	42,724	259,669
Total expenditure		280,363	30,372	310,735	218,915	42,724	261,639
Net gains/(losses) on investments	11	20	-	20	20	-	20
Net income/(expenditure) and movement in funds		(12,213)	-	(12,213)	79,011	-	79,011
Reconciliation of funds:							
Fund balances at 1 January 2024		341,273	-	341,273	262,262	-	262,262
Fund balances at 31 December 2024		329,060	-	329,060	341,273	-	341,273

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

EBENEZER AID FUND

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Property, plant and equipment	13		841		1,300
Investments	14		3,090		2,070
			<u>3,931</u>		<u>3,370</u>
Current assets					
Trade and other receivables	15	17,788		20,321	
Cash at bank and in hand		313,588		322,049	
		<u>331,376</u>		<u>342,370</u>	
Current liabilities	16	(6,247)		(4,467)	
Net current assets			<u>325,129</u>		<u>337,903</u>
Total assets less current liabilities			<u>329,060</u>		<u>341,273</u>
The funds of the charity					
Unrestricted funds	18		329,060		341,273
			<u>329,060</u>		<u>341,273</u>

The financial statements were approved by the trustees on 21 May 2025



Trustee

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Ebenezer Aid Fund is a charity (no. 1058068) registered with the Charity Commission for England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is included as a cost within the expenditure line it relates to.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but are not accrued as expenditure.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings	20% straight line on cost
Computers	25% straight line on cost
Motor trailer	20% straight line on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are measured at transaction price including transaction costs.

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are recognised at transaction price.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	197,543	30,372	227,915	200,733	42,724	243,457
Legacies	64,162	-	64,162	94,837	-	94,837
	<u>261,705</u>	<u>30,372</u>	<u>292,077</u>	<u>295,570</u>	<u>42,724</u>	<u>338,294</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>6,425</u>	<u>2,336</u>

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	508	1,970

6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Grant funding of activities (see note 7)	269,313	230,450
Share of support and governance costs (see note 8)		
Support	27,486	26,098
Governance	13,428	3,121
	<u>310,227</u>	<u>259,669</u>
Analysis by fund		
Unrestricted funds	279,855	216,945
Restricted funds	30,372	42,724
	<u>310,227</u>	<u>259,669</u>

7 Grants payable

	Charitable activities 2024 £	Charitable activities 2023 £
Grants to institutions:		
Humanitarian Aid	30,520	33,101
Ukraine	1,047	3,892
Israel	27,329	32,515
Bnei Menashe	-	313
France	900	-
Aliyah assistance	209,516	160,629
Other	1	-
	<u>269,313</u>	<u>230,450</u>

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	20	20
	<u>20</u>	<u>20</u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Property, plant and equipment

	Fixtures and fittings £	Computers £	Motor trailer £	Total £
Cost				
At 1 January 2024	1,348	399	2,294	4,041
At 31 December 2024	<u>1,348</u>	<u>399</u>	<u>2,294</u>	<u>4,041</u>
Depreciation and impairment				
At 1 January 2024	1,348	399	994	2,741
Depreciation charged in the year	-	-	459	459
At 31 December 2024	<u>1,348</u>	<u>399</u>	<u>1,453</u>	<u>3,200</u>
Carrying amount				
At 31 December 2024	<u>-</u>	<u>-</u>	<u>841</u>	<u>841</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>1,300</u>	<u>1,300</u>

14 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2024	2,070
Additions	1,000
Valuation changes	20
At 31 December 2024	<u>3,090</u>
Carrying amount	
At 31 December 2024	<u>3,090</u>
At 31 December 2023	<u>2,070</u>

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Trade and other receivables

	2024	2023
Amounts falling due within one year:	£	£
Other receivables	7,254	13,594
Prepayments and accrued income	10,534	6,727
	<u>17,788</u>	<u>20,321</u>

16 Current liabilities

	2024	2023
	£	£
Other payables	1,437	1,241
Accruals and deferred income	4,810	3,226
	<u>6,247</u>	<u>4,467</u>

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Ukraine appeal	-	1,047	(1,047)	-
Israel appeal	-	27,330	(27,330)	-
Aliyah assistance and humanitarian aid	-	1,095	(1,095)	-
France appeal	-	900	(900)	-
	<u>-</u>	<u>30,372</u>	<u>(30,372)</u>	<u>-</u>
	<u>-</u>	<u>30,372</u>	<u>(30,372)</u>	<u>-</u>
Previous year:				
	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Ukraine appeal	-	3,892	(3,892)	-
Israel appeal	-	32,515	(32,515)	-
Aliyah assistance and humanitarian aid	-	6,004	(6,004)	-
Bnei Menashe appeal	-	313	(313)	-
	<u>-</u>	<u>42,724</u>	<u>(42,724)</u>	<u>-</u>
	<u>-</u>	<u>42,724</u>	<u>(42,724)</u>	<u>-</u>

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

17 Restricted funds (Continued)

Ukraine appeal - to meet emergency humanitarian need in Ukraine and to assist with the increased operational needs.

Israel appeal - to meet emergency humanitarian need in Israel and to fund an operational office and ongoing work in the Land.

Aliyah assistance and humanitarian aid - providing aliyah assistance and humanitarian aid in the areas within which we work.

France appeal - to assist with the increased operational needs in France.

Bnei Menashe appeal - to assist with the aliyah of the Bnei Menashe from India.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General fund	236,273	268,130	(280,363)	20	224,060
Special emergency appeal	5,000	-	-	-	5,000
EEFI	100,000	-	-	-	100,000
	<u>341,273</u>	<u>268,130</u>	<u>(280,363)</u>	<u>20</u>	<u>329,060</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General fund	157,262	297,906	(218,915)	20	236,273
Special emergency appeal	5,000	-	-	-	5,000
EEFI	100,000	-	-	-	100,000
	<u>262,262</u>	<u>297,906</u>	<u>(218,915)</u>	<u>20</u>	<u>341,273</u>

Special emergency fund - this fund has been designated to use in times of crisis.

EEFI - a designated fund established to hold approximately 6 months of the proceeding years budget in respect of grants to EEFI (Ebenezer Emergency Fund International).

19 Financial commitments, guarantees and contingent liabilities

The Trust has a rolling annual commitment for rent of premises of £9,600 per annum to 28 April 2025.

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

20 Related party transactions

Ebenezer Aid Fund gave grants to Ebenezer Emergency Fund International (EEFI), an associated not for profit company of £239,312 (2023: £200,000)

Ebenezer Aid Fund owed £589 (2023: £520) to Ebenezer Emergency Fund International at the balance sheet date.

Ebenezer Aid Fund owed £848 (2023: £721) to Ebenezer Emergency Fund, an associated trust, at the balance sheet date.

The trustees donated a total of £3,340 (2023: £3,256) to the Ebenezer Aid Fund.

EBENEZER AID FUND

England & Wales - Charity number 1058068

Accounts

Charity registration number 1058068

EBENEZER AID FUND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023



Caladine

Chartered Certified Accountants

EBENEZER AID FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R Langston Mr J Holloway Mr P Newdick Mr N Coates
Charity number	1058068
Principal address	Ebenezer House 5a Poole Road Bournemouth BH2 5QJ
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Bankers	Lloyds Bank plc 45-57 Old Christchurch Road Bournemouth Dorset BH1 1ED CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ Kingdom Bank Ltd Media House Padge Road Beeston Nottingham NG9 2RS

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

Objectives and activities

The objects of the trust are:

a) To advance religion by means of promoting awareness among Christian people of their Jewish heritage and of God's ongoing purposes for the Jewish people, and of Christian involvement in the fulfilment of those purposes and other ways to promote the Christian faith, with particular regard to its Jewish heritage and origins as the trustees may from time to time think fit both in the United Kingdom and elsewhere.

b) To relieve persons in conditions of need or hardship who are aged or sick and to relieve the distress caused thereby particularly (though not exclusively) amongst Jewish people in the former states of the Soviet Union and elsewhere as the trustees may from time to time think fit.

c) To assist Jewish people in the territories of the former Soviet Union (FSU) and elsewhere to emigrate to the State of Israel thereby relieving need and improving living conditions of such persons and also fulfilling the religious purposes within sub-clause (a) hereof and to assist such persons with their establishment within the State of Israel.

d) To assist Jewish people in the territories of the former Soviet Union and elsewhere who are experiencing racial, religious, or other oppression or persecution to emigrate to and be established in the state of Israel.

In order to fulfil these objectives, the Ebenezer Aid Fund works closely with the associated Ebenezer Emergency Fund, and a not for profit company, Ebenezer Emergency Fund International, both of which are actively involved in assisting the Jewish people to immigrate to the State of Israel.

Public benefit

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake. The trustees always ensure that the programmes undertaken are in line with the charitable aims and objectives, and meet the public benefit requirements.

Achievements and performance

During the year Ebenezer Aid Fund contributed £200,000 to Ebenezer Emergency Fund International (2022: £220,000) for distribution to various humanitarian causes. The remaining £30,450 of grants awarded in the year were made to Youth Aliyah Child Rescue (2022: £22,700).

Financial review

Total income during the year amounted to £340,630 (2022: £308,658). Total spending was £261,639 (2022: £272,495). Total unrestricted funds at the year end amounted to £341,273 (2022: £262,262).

Reserves policy

It is the policy of the charity to retain sufficient free reserves of approximately £50,000 and to create a designated fund of around 6 months of the preceding years budget for 'Grants payable for EEF'. Unrestricted funds were above this level at the end of the year.

Structure, governance and management

The charity was formed as an unincorporated trust under a trust deed dated 16 August 1996 registered with the Charity Commission on 16 September 1996 (charity number: 1058068).

EBENEZER AID FUND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R Langston
Mr J Holloway
Mr P Newdick
Mr N Coates

Recruitment and appointment of trustees

Under the terms of the trust deed there must be a minimum of three trustees. As set out in the trust declaration a new trustee may be appointed by a resolution at a trustee meeting. The trustees may also from time to time appoint some persons to act as honorary secretary or treasurer of the trust and such persons may be (but not need be) trustees.

Organisational structure

The trustees delegate day to day management of overseeing the finances to Alison Eastwood alongside Elizabeth Webb. Alison Eastwood is the UK National Director and employee of Ebenezer Emergency Fund and Elizabeth Webb is a registered member of the AAT.

Induction and training of trustees

New trustees are given the appropriate training and guidance to enable them to fulfil their role and are informed of all necessary obligations.

Relationship with related parties

The charity has a close relationship with both Ebenezer Emergency Fund and Ebenezer Emergency Fund International who have similar objectives. Through these relationships we have been able to develop the work within the UK and effectively assist in the provision of humanitarian aid in the fSU, Israel and elsewhere in line with the charity's objectives. Related party transactions are detailed in note 20.

The trustees' report was approved by the Board of Trustees.


.....

Trustee N.D. COATES

Date: 30 AUGUST 2024

EBENEZER AID FUND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EBENEZER AID FUND

I report to the trustees on my examination of the financial statements of Ebenezer Aid Fund (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 Association of Chartered Certified Accountants, which is one of the listed bodies.

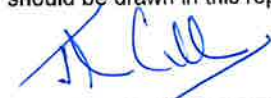
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 2 September 2024

EBENEZER AID FUND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	295,570	42,724	338,294	256,208	51,763	307,971
Investments	4	2,336	-	2,336	687	-	687
Total income		<u>297,908</u>	<u>42,724</u>	<u>340,630</u>	<u>256,895</u>	<u>51,763</u>	<u>308,658</u>
Expenditure on:							
Raising funds	5	1,970	-	1,970	1,442	-	1,442
Charitable activities	6	216,945	42,724	259,669	219,265	51,788	271,053
Total expenditure		<u>218,915</u>	<u>42,724</u>	<u>261,639</u>	<u>220,707</u>	<u>51,788</u>	<u>272,495</u>
Net gains/(losses) on investments	11	20	-	20	20	-	20
Net income		<u>79,011</u>	<u>-</u>	<u>79,011</u>	<u>36,208</u>	<u>(25)</u>	<u>36,183</u>
Transfers between funds	17	-	-	-	(25)	25	-
Net movement in funds		<u>79,011</u>	<u>-</u>	<u>79,011</u>	<u>36,183</u>	<u>-</u>	<u>36,183</u>
Reconciliation of funds:							
Fund balances at 1 January 2023		262,262	-	262,262	226,079	-	226,079
Fund balances at 31 December 2023		<u>341,273</u>	<u>-</u>	<u>341,273</u>	<u>262,262</u>	<u>-</u>	<u>262,262</u>

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

EBENEZER AID FUND

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Property, plant and equipment	13		1,300		1,759
Investments	14		2,070		2,050
			<u>3,370</u>		<u>3,809</u>
Current assets					
Trade and other receivables	15	20,321		9,935	
Cash at bank and in hand		322,049		253,722	
		<u>342,370</u>		<u>263,657</u>	
Current liabilities	16	(4,467)		(5,204)	
Net current assets			<u>337,903</u>		<u>258,453</u>
Total assets less current liabilities			<u>341,273</u>		<u>262,262</u>
Net assets excluding pension liability			<u>341,273</u>		<u>262,262</u>
			<u><u>341,273</u></u>		<u><u>262,262</u></u>
The funds of the charity					
Unrestricted funds			<u>341,273</u>		<u>262,262</u>
			<u><u>341,273</u></u>		<u><u>262,262</u></u>

The financial statements were approved by the trustees on 30 AUG '24

NDC

Trustee N.D. COATES

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity Information

Ebenezer Aid Fund is a charity (no. 1058068) registered with the Charity Commission for England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is included as a cost within the expenditure line it relates to.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but are not accrued as expenditure.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings	20% straight line on cost
Computers	25% straight line on cost
Motor trailer	20% straight line on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are measured at transaction price including transaction costs.

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are recognised at transaction price.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	200,733	42,724	243,457	209,681	51,763	261,444
Legacies receivable	94,837	-	94,837	46,527	-	46,527
	<u>295,570</u>	<u>42,724</u>	<u>338,294</u>	<u>256,208</u>	<u>51,763</u>	<u>307,971</u>

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>2,336</u>	<u>687</u>

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	1,970	1,442

6 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Grant funding of activities (see note 7)	230,450	242,700
Share of support and governance costs (see note 8)		
Support	26,098	25,140
Governance	3,121	3,213
	<u>259,669</u>	<u>271,053</u>
Analysis by fund		
Unrestricted funds	216,945	219,265
Restricted funds	42,724	51,788
	<u>259,669</u>	<u>271,053</u>

7 Grants payable

	Charitable activities 2023 £	Charitable activities 2022 £
Grants to institutions:		
Humanitarian Aid	33,101	24,286
Ukraine	3,892	32,052
Israel	32,515	4,875
Bnei Menashe	313	-
France	-	1,000
Aliyah assistance	160,629	180,487
	<u>230,450</u>	<u>242,700</u>

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Support costs allocated to activities

	2023	2022
	£	£
Depreciation	459	459
Rent, rates and services	12,077	11,522
Light and heat	3,630	3,446
Computer support and consumables	8,382	7,816
Repairs and maintenance	-	117
Bank charges	1,401	1,631
Sundry costs	149	149
Governance costs	3,121	3,213
	<u>29,219</u>	<u>28,353</u>
<u>Analysed between:</u>		
Charitable activities	<u>29,219</u>	<u>28,353</u>

	2023	2022
	£	£
Governance costs comprise:		
Legal and professional	-	204
Accountancy and independent examination	2,400	2,340
Trustee insurance	721	669
	<u>3,121</u>	<u>3,213</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Gains and losses on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gains/(losses) arising on:		
Revaluation of investments	20	20

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Property, plant and equipment

	Fixtures and fittings £	Computers £	Motor trailer £	Total £
Cost				
At 1 January 2023	1,348	399	2,294	4,041
At 31 December 2023	1,348	399	2,294	4,041
Depreciation and impairment				
At 1 January 2023	1,348	399	535	2,282
Depreciation charged in the year	-	-	459	459
At 31 December 2023	1,348	399	994	2,741
Carrying amount				
At 31 December 2023	-	-	1,300	1,300
At 31 December 2022	-	-	1,759	1,759

14 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2023	2,050
Valuation changes	20
At 31 December 2023	2,070
Carrying amount	
At 31 December 2023	2,070
At 31 December 2022	2,050

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Trade and other receivables

	2023	2022
	£	£
Amounts falling due within one year:		
Other receivables	13,594	9,660
Prepayments and accrued income	6,727	275
	<u>20,321</u>	<u>9,935</u>

16 Current liabilities

	2023	2022
	£	£
Other payables	1,241	1,795
Accruals and deferred income	3,226	3,409
	<u>4,467</u>	<u>5,204</u>

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Ukraine appeal	-	3,892	(3,892)	-	-
Israel appeal	-	32,515	(32,515)	-	-
Aliyah assistance and humanitarian aid	-	6,004	(6,004)	-	-
Bnei Menashe appeal	-	313	(313)	-	-
	<u>-</u>	<u>42,724</u>	<u>(42,724)</u>	<u>-</u>	<u>-</u>

Previous year:

	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Ukraine appeal	-	32,052	(32,052)	-	-
Israel appeal	-	4,850	(4,875)	25	-
Aliyah assistance and humanitarian fund	-	13,861	(13,861)	-	-
France appeal	-	1,000	(1,000)	-	-
	<u>-</u>	<u>51,763</u>	<u>(51,788)</u>	<u>25</u>	<u>-</u>

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Restricted funds (Continued)

Ukraine appeal - to meet emergency humanitarian need in Ukraine and to assist with the increased operational needs.

Israel appeal - to meet emergency humanitarian need in Israel and to fund an operational office and ongoing work in the Land.

Aliyah assistance and humanitarian aid - providing aliyah assistance and humanitarian aid in the areas within which we work.

France appeal - to assist with the increased operational needs in France.

Bnei Menashe appeal - to assist with the aliyah of the Bnei Menashe from India.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General fund	157,262	297,906	(218,915)	-	20	236,273
Special emergency appeal	5,000	-	-	-	-	5,000
EEFI	100,000	-	-	-	-	100,000
	<u>262,262</u>	<u>297,906</u>	<u>(218,915)</u>	<u>-</u>	<u>20</u>	<u>341,273</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
General fund	121,079	256,895	(220,707)	(25)	20	157,262
Special emergency appeal	5,000	-	-	-	-	5,000
EEFI	100,000	-	-	-	-	100,000
	<u>226,079</u>	<u>256,895</u>	<u>(220,707)</u>	<u>(25)</u>	<u>20</u>	<u>262,262</u>

Special emergency fund - this fund has been designated to use in times of crisis.

EEFI - a designated fund established to hold approximately 6 months of the preceding years budget in respect of grants to EEFI (Ebenezer Emergency Fund International).

EBENEZER AID FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Financial commitments, guarantees and contingent liabilities

The Trust has a rolling annual commitment for rent of premises of £9,600 per annum to 28 April 2025.

20 Related party transactions

Ebenezer Aid Fund gave grants to Ebenezer Emergency Fund International (EEFI), an associated not for profit company of £200,000 (2023: £220,000)

Ebenezer Aid Fund owed EEFI £520 (2022: £472) at the balance sheet date.

Ebenezer Aid Fund owed Ebenezer Emergency Fund, an associated trust, £721 (2022: £1,323) at the balance sheet date.

The trustees donated a total of £3,256 (2022: £1,100) to the Ebenezer Aid Fund.

EBENEZER AID FUND

England & Wales - Charity number 1058068

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
Ebenezer Aid Fund**

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Ebenezer Aid Fund

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

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Ebenezer Aid Fund

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the trustees report and financial statements of the charity.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trustees hereby report on the establishment and the objects of the Ebenezer Aid Fund and the activities of the Trust during the year to 31st December 2022.

The Trust is established as a Charity with the following objectives:

- a) To advance religion by means of promoting an awareness among Christian people of their Jewish heritage and of God's ongoing purposes for the Jewish people, and of Christian involvement in the fulfilment of those purposes and in other ways to promote the Christian faith, with particular regard to its Jewish heritage and origins as the Trustees may from time to time think fit both in the UK and elsewhere.
- b) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby particularly (though not exclusively) amongst Jewish people in the former States of the Soviet Union and elsewhere as the Trustees may from time to time think fit.
- c) To assist Jewish people in the territories of the former Soviet Union (FSU)* and elsewhere to emigrate to the State of Israel, thereby relieving need and improving living conditions of such persons and also fulfilling the religious purposes within sub clause (a) hereof and to assist such persons with their establishment within the State of Israel.
- d) To assist Jewish people in the territories of the former Soviet Union and elsewhere who are experiencing racial, religious or other oppression or persecution to emigrate to and be established in the State of Israel.

In order to fulfil these objectives, the Ebenezer Aid Fund works closely with the associated fund Ebenezer Emergency Fund, and a company, Ebenezer Emergency Fund International, both of which are actively involved in assisting Jewish people to immigrate to the State of Israel.

Success within the reporting period is measured by the number of new contacts on the database, the number of meetings attended by members and the statistical information provided by Ebenezer Emergency Fund International and other organisations assisted with grants.

Aid programmes

EAF's strategy is to raise funds to purchase humanitarian aid and provide direct assistance to end beneficiaries in the locality where it is needed. The Aid Fund makes grants to Ebenezer Emergency Fund International in support of project-based programmes, and through EEFI, provides direct assistance to needy individuals throughout the former Soviet Union and in other areas of need across the world. Project based programmes enable face to face contact with the end beneficiaries and flexibility across operational areas. In addition, the charity is actively involved in helping Jewish people in need, to emigrate to Israel, which has particularly relevant during the conflict in Ukraine. Through grants to Ebenezer Emergency Fund International, the charity has contributed to relief efforts in support of Jewish refugees fleeing the conflict.

Public benefit

When planning the activities for the year, the Trustees have considered the Commissions guidance on public benefit. The Trustees always ensure that the programmes undertaken are in line with the charitable aims and objectives, and meet the public benefit requirements.

Ebenezer Aid Fund

Report of the Trustees for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

In the year 2022, Ebenezer Aid Fund contributed £220,000 (2021 - £203,344) to Ebenezer Emergency Fund International. The remaining £22,700 of grants awarded in the year were made to Youth Aliyah Child Rescue.

FINANCIAL REVIEW

Financial position and reserve policy

The Reserves as at 31st December 2022 stood at £262,262 (2021 - £226,079). The Trustees' policy is to endeavour to retain sufficient free reserves of approximately £50,000 and to create a designated fund of 6 months of the preceding year's budget for 'Grants payable to EEFI', which for 2022 is approximately £100,000 (this policy is reviewed on an annual basis). Free reserves at the year-end were approximately £157,262 (2021: £118,861). Grants in furtherance of the charity's objectives are made from surplus funds where available (see note 4).

There have been no significant events that have affected financial performance and financial position during the period. Despite COVID-19 and the risks posed by the ensuing cost of living crisis, the charity has continued to receive donations and had sufficient reserves to cover expenditure. The situation will continue to be monitored during 2023 and the potential impact it may have on the financial position of the charity.

One potential risk has been identified that may affect the future financial performance or position of the charity. Over the past few years, 2022 included, the charity has received a significant percentage of its income in the form of legacies, if this were to change the charity would be unable to maintain the current level of grant to Ebenezer Emergency Fund International, this has been communicated to them and the level of grant provided is reviewed on an annual basis.

FUTURE PLANS

The following projects have been approved for 2023; Yemin Orde Youth Village, a Young Women's leadership Program, a Young Men's leadership Program and Aloney Yitzchak Youth Village alongside the continued grants to Ebenezer Emergency Fund International.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trust is a registered charity, number 1058068, and is constituted under a trust deed dated 16 September 1996.

Under the terms of the Trust Deed there must be a minimum of three Trustees. On a vacancy arising the continuing Trustees have the power to appoint a new Trustee.

Recruitment and appointment of new trustees

As set out in the Trust Declaration a new trustee may be appointed by a resolution of the Trustees passed at a meeting of the Trustees at which there is a majority of the Trustees present and such resolution shall be recorded in the minutes and signed by the new trustee and by the chairman of the meeting and such records shall be conclusive evidence of their appointment.

The Trustees may also from time to time appoint some persons to act as honorary secretary or treasurer of the Trust and such persons may be (but not need be) trustees.

Induction and training of new trustees

New trustees are given the appropriate training and guidance to enable them to fulfil their role and are informed of all necessary obligations. The Trustees delegate day to day management of overseeing the finances to Alison Eastwood alongside Elizabeth Webb. Alison Eastwood is the UK National Director and employee of Ebenezer Emergency Fund and Elizabeth Webb is a registered member of the AAT.

Related parties

The charity has a close relationship with both Ebenezer Emergency Fund and Ebenezer Emergency Fund International who have similar objectives. Through these relationships we have been able to develop the work within the UK and effectively assist in the provision of humanitarian aid in the fSU, Israel and elsewhere in line with the charities objectives. A summary of related party transactions is set out in note 13.

Ebenezer Aid Fund

**Report of the Trustees
for the Year Ended 31 December 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have considered the risks to which the Trust is exposed and have taken appropriate steps to manage their effect.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1058068

Principal address

Ebenezer House
5a Poole Road
Bournemouth
Dorset
BH2 5QJ

Trustees

L Greenhalgh (resigned 21.11.22)
R Langston
J Holloway
P Newdick
N Coates (appointed 10.11.22)

Independent Examiner

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Bankers

Lloyds Bank Plc

45-47 Old Christchurch Road
Bournemouth
Dorset
BH1 1ED

CAF Bank Ltd

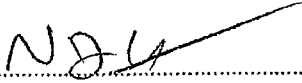
Kings Hill
West Malling
Kent
ME19 4JQ

Kingdom Bank Ltd

Ruddington Fields Business Park
Mere Way
Nottingham
NG11 6JS

Ebenezer Aid Fund
Report of the Trustees
for the Year Ended 31 December 2022

Approved by order of the board of trustees on12/05/23..... and signed on its behalf by:


.....
N Coates - Trustee

**Independent Examiner's Report to the Trustees of
Ebenezer Aid Fund**

Independent examiner's report to the trustees of Ebenezer Aid Fund

I report to the charity trustees on my examination of the accounts of Ebenezer Aid Fund (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

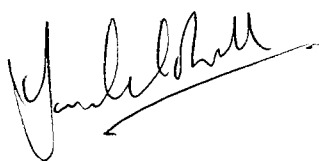
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



I M Rodd BSc FCA FCCA

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 26 May 2023

Ebenezer Aid Fund

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	256,208	51,763	307,971	281,427
Investment income	3	687	-	687	1,171
Total		<u>256,895</u>	<u>51,763</u>	<u>308,658</u>	<u>282,598</u>
EXPENDITURE ON					
Raising funds		1,442	-	1,442	-
Charitable activities					
Charitable activity		219,265	51,788	271,053	253,262
Total		<u>220,707</u>	<u>51,788</u>	<u>272,495</u>	<u>253,262</u>
Net gains on investments		20	-	20	9
NET INCOME/(EXPENDITURE)		36,208	(25)	36,183	29,345
Transfers between funds	12	(25)	25	-	-
Net movement in funds		36,183	-	36,183	29,345
RECONCILIATION OF FUNDS					
Total funds brought forward		226,079	-	226,079	196,734
TOTAL FUNDS CARRIED FORWARD		<u><u>262,262</u></u>	<u><u>-</u></u>	<u><u>262,262</u></u>	<u><u>226,079</u></u>

The notes form part of these financial statements

Ebenezer Aid Fund

**Balance Sheet
31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	1,759	-	1,759	2,218
CURRENT ASSETS					
Debtors	9	9,935	-	9,935	20,203
Investments	10	2,050	-	2,050	1,810
Cash at bank and in hand		253,722	-	253,722	205,803
		<u>265,707</u>	-	<u>265,707</u>	<u>227,816</u>
CREDITORS					
Amounts falling due within one year	11	(5,204)	-	(5,204)	(3,955)
NET CURRENT ASSETS		<u>260,503</u>	-	<u>260,503</u>	<u>223,861</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>262,262</u>	-	<u>262,262</u>	<u>226,079</u>
NET ASSETS		<u>262,262</u>	-	<u>262,262</u>	<u>226,079</u>
FUNDS					
Unrestricted funds	12			<u>262,262</u>	<u>226,079</u>
TOTAL FUNDS				<u>262,262</u>	<u>226,079</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12/05/23 and were signed on its behalf by:



.....
N Coates - Trustee

The notes form part of these financial statements

Ebenezer Aid Fund

Notes to the Financial Statements for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Ebenezer Aid Fund is a charity (no. 1058068) registered in the United Kingdom. The address of the registered office is given in the trustees report of these financial statements. The nature of the charity's operations and principal activities are described in the trustees report.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.'

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

Voluntary income and donations are recognised on a receivable basis. No permanent endowments have been received in the year. All incoming resources are accounted for in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated goods and services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Expenditure and irrecoverable vat

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is allocated to the appropriate headings in the accounts.

Irrecoverable VAT is charged as a cost against the heading for which the expenditure was incurred.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Ebenezer Aid Fund

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

- Motor vehicles - 20% on cost
- Computer equipment - 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

The funds held constitute General funds held for any purpose of the Charity which are unrestricted. Designated funds are unrestricted funds set aside at the discretion of the Trustees for specific purposes. Details of designated funds are disclosed in the notes of these accounts. Restricted funds which are held for a narrower purpose and arise when specified by the donor or when funds are raised for particular restricted purposes. Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either restricted or unrestricted. Details of each material restricted fund is disclosed in the notes of these accounts.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Investments

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents.

Cash at bank and in hand

Cash at bank and cash in hand includes cash on deposit.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial Instruments

The charity only has financial assets of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	227,263	240,554
Gift aid	34,181	23,990
Legacies	46,527	16,883
	<u>307,971</u>	<u>281,427</u>

Ebenezer Aid Fund

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	687	1,171
	<u> </u>	<u> </u>

4. GRANTS PAYABLE

	2022	2021
	£	£
Charitable activity	242,700	225,024
	<u> </u>	<u> </u>

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
Humanitarian aid	24,286	22,416
Ukraine	32,052	514
Israel	4,875	1,920
Ethiopian Aliyah	-	100
Aliyah assistance	180,487	197,580
France	1,000	186
Bnei Menashe	-	2,308
	<u> </u>	<u> </u>
	242,700	225,024
	<u> </u>	<u> </u>

5. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activity	23,509	1,631	3,213	28,353
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Support costs, included in the above, are as follows:

	2022	2021
	Charitable activity	Total activities
	£	£
Light and heat	3,446	3,375
Sundries	149	200
Repairs & maintenance	117	150
Rent and rates	11,522	11,475
Computer support & consumables	7,816	7,802
Bookkeeping	-	1,170
Depreciation of tangible and heritage assets	459	76
Bank charges & interest	1,631	1,096
Examiner fees	2,340	2,250
Trustee Insurance	669	644
Accountancy and legal fees	204	-
	<u> </u>	<u> </u>
	28,353	28,238
	<u> </u>	<u> </u>

Ebenezer Aid Fund

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

6. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustee remuneration in the year ended 31 December 2022 (2021: £817).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	271,792	9,635	281,427
Investment income	1,171	-	1,171
Total	272,963	9,635	282,598
 EXPENDITURE ON			
Charitable activities			
Charitable activity	243,447	9,815	253,262
Net gains on investments	9	-	9
NET INCOME/(EXPENDITURE)	29,525	(180)	29,345
Transfers between funds	(180)	180	-
Net movement in funds	29,345	-	29,345
 RECONCILIATION OF FUNDS			
Total funds brought forward	196,734	-	196,734
 TOTAL FUNDS CARRIED FORWARD	226,079	-	226,079

Ebenezer Aid Fund

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2022 and 31 December 2022	<u>1,348</u>	<u>2,294</u>	<u>399</u>	<u>4,041</u>
DEPRECIATION				
At 1 January 2022	1,348	76	399	1,823
Charge for year	-	459	-	459
	<u>-</u>	<u>459</u>	<u>-</u>	<u>459</u>
At 31 December 2022	<u>1,348</u>	<u>535</u>	<u>399</u>	<u>2,282</u>
NET BOOK VALUE				
At 31 December 2022	<u>-</u>	<u>1,759</u>	<u>-</u>	<u>1,759</u>
At 31 December 2021	<u>-</u>	<u>2,218</u>	<u>-</u>	<u>2,218</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	2,371	185
Gift aid receivable	7,289	11,210
Prepayments	275	8,808
	<u>9,935</u>	<u>20,203</u>

10. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Other	<u>2,050</u>	<u>1,810</u>

Ebenezer Aid Fund

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Due to associated fund	1,795	1,699
Accruals and deferred income	3,409	2,256
	<u>5,204</u>	<u>3,955</u>

12. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	121,079	36,208	(25)	157,262
Special emergency appeal	5,000	-	-	5,000
EEFI	100,000	-	-	100,000
	<u>226,079</u>	<u>36,208</u>	<u>(25)</u>	<u>262,262</u>
Restricted funds				
Israel appeal	-	(25)	25	-
	<u>226,079</u>	<u>36,183</u>	<u>-</u>	<u>262,262</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	256,895	(220,707)	20	36,208
Restricted funds				
Ukraine appeal	32,052	(32,052)	-	-
Israel appeal	4,850	(4,875)	-	(25)
Aliyah assistance and humanitarian aid	13,861	(13,861)	-	-
France appeal	1,000	(1,000)	-	-
	<u>51,763</u>	<u>(51,788)</u>	<u>-</u>	<u>(25)</u>
TOTAL FUNDS	<u>308,658</u>	<u>(272,495)</u>	<u>20</u>	<u>36,183</u>

Ebenezer Aid Fund

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	91,734	29,525	(180)	121,079
Special emergency appeal	5,000	-	-	5,000
EEFI	100,000	-	-	100,000
	<u>196,734</u>	<u>29,525</u>	<u>(180)</u>	<u>226,079</u>
Restricted funds				
Aliyah assistance and humanitarian aid	-	(180)	180	-
	<u>-</u>	<u>(180)</u>	<u>180</u>	<u>-</u>
TOTAL FUNDS	<u><u>196,734</u></u>	<u><u>29,345</u></u>	<u><u>-</u></u>	<u><u>226,079</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	272,963	(243,447)	9	29,525
Restricted funds				
Ukraine appeal	514	(514)	-	-
Israel appeal	1,920	(1,920)	-	-
Aliyah assistance and humanitarian aid	4,607	(4,787)	-	(180)
France appeal	186	(186)	-	-
Ethopian Appeal	100	(100)	-	-
Bnei Menashe Appeal	2,308	(2,308)	-	-
	<u>9,635</u>	<u>(9,815)</u>	<u>-</u>	<u>(180)</u>
TOTAL FUNDS	<u><u>282,598</u></u>	<u><u>(253,262)</u></u>	<u><u>9</u></u>	<u><u>29,345</u></u>

Ebenezer Aid Fund

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	91,734	65,733	(205)	157,262
Special emergency appeal	5,000	-	-	5,000
EEFI	100,000	-	-	100,000
	<u>196,734</u>	<u>65,733</u>	<u>(205)</u>	<u>262,262</u>
Restricted funds				
Israel appeal	-	(25)	25	-
Aliyah assistance and humanitarian aid	-	(180)	180	-
	<u>-</u>	<u>(205)</u>	<u>205</u>	<u>-</u>
TOTAL FUNDS	<u>196,734</u>	<u>65,528</u>	<u>-</u>	<u>262,262</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	529,858	(464,154)	29	65,733
Restricted funds				
Ukraine appeal	32,566	(32,566)	-	-
Israel appeal	6,770	(6,795)	-	(25)
Aliyah assistance and humanitarian aid	18,468	(18,648)	-	(180)
France appeal	1,186	(1,186)	-	-
Ethiopian Appeal	100	(100)	-	-
Bnei Menashe Appeal	2,308	(2,308)	-	-
	<u>61,398</u>	<u>(61,603)</u>	<u>-</u>	<u>(205)</u>
TOTAL FUNDS	<u>591,256</u>	<u>(525,757)</u>	<u>29</u>	<u>65,528</u>

Purpose of Restricted Funds

Israel Appeal - To meet the emergency humanitarian need in Israel and to fund an operational office and on going work in the Land. All funds received in the year have been transferred to our Amutah in Israel.

Ukraine Appeal - To meet the emergency humanitarian need in Ukraine and to assist with the increased operational needs.

Ebenezer Aid Fund

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

12. MOVEMENT IN FUNDS - continued

Aliyah Assistance & Humanitarian Aid - Providing Aliyah assistance and humanitarian aid in the areas within which we work.

France Appeal - To assist with the increased operational needs in France

Ethiopian Appeal - To assist with aliyah and absorption needs of Ethiopian Jewish people to Israel

Bnei Menashe Appeal - To assist with the aliyah of the Bnei Menashe from India

Designated Fund

£5,000 was raised towards the Special Emergency Appeal which had been established so that funds were available to be used in times of crisis. The donation forms for the Special Emergency Appeal allowed any excess funds over £5,000 to be used to meet Ebenezer Aid Funds ongoing activities. As over £5,000 was raised and expensed in 2008 the restriction on these funds has been released. Ebenezer Aid Fund continue to hold £5,000 for times of crisis and have set aside a designated fund for this purpose.

A designated fund has been established to hold 6 months of the proceeding years budget in respect of 'Grants to EEFFI', this will be reviewed and assessed on an annual basis and is dependant upon the value of reserves held.

Transfers between funds

A transfer has been made from the General Fund to the Israel Appeal fund to cover the overspend of £25 on the restricted fund.

13. RELATED PARTY DISCLOSURES

Ebenezer Aid Fund gave grants to Ebenezer Emergency Fund International, an associated company limited by guarantee, of £220,000 (2021: £203,344).

At the balance sheet date, £472 (2021: £517) was due from Ebenezer Aid Fund to Ebenezer Emergency Fund International.

At the balance sheet date, £1,323 (2021: £1,182) was due from Ebenezer Aid Fund to Ebenezer Emergency Fund, an associated Trust.

During the year ended 31 December 2022, trustees donated a total of £1,100 (2021: £100) to Ebenezer Aid Fund.

Ebenezer Aid Fund

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

14. CONTROL RELATIONSHIPS

The Charity is ultimately controlled by the Trustees.

EBENEZER AID FUND

England & Wales - Charity number 1058068

Accounts

REGISTERED CHARITY NUMBER: 1058068

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
Ebenezer Aid Fund**

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Ebenezer Aid Fund

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 15

Ebenezer Aid Fund

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trustees hereby report on the establishment and the objects of the Ebenezer Aid Fund and the activities of the Trust during the year to 31st December 2021.

The Trust is established as a Charity with the following objectives:

- a) to advance religion by means of promoting an awareness among Christian people of their Jewish heritage and of God's ongoing purposes for the Jewish people, and of Christian involvement in the fulfilment of those purposes and in other ways to promote the Christian faith, with particular regard to its Jewish heritage and origins as the Trustees may from time to time think fit both in the UK and elsewhere.
- b) to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby particularly (though not exclusively) amongst Jewish people in the former States of the Soviet Union and elsewhere as the Trustees may from time to time think fit.
- c) to assist Jewish people in the territories of the former Soviet Union (fSU)* and elsewhere to emigrate to the State of Israel, thereby relieving need and improving living conditions of such persons and also fulfilling the religious purposes within sub clause (a) hereof and to assist such persons with their establishment within the State of Israel.
- d) to assist Jewish people in the territories of the former Soviet Union and elsewhere who are experiencing racial, religious or other oppression or persecution to emigrate to and be established in the State of Israel.

In order to fulfil these objectives, the Ebenezer Aid Fund works closely with the associated fund Ebenezer Emergency Fund, and a company, Ebenezer Emergency Fund International, both of which are actively involved in assisting Jewish people to immigrate to the State of Israel.

Success within the reporting period is measured by the number of new contacts on the database, the number of meetings attended by members and the statistical information provided by Ebenezer Emergency Fund International and other organisations assisted with grants.

Aid programmes

Since 2011 we have implemented a new strategy, which has involved raising funds to purchase aid in the locality where it is needed. This has allowed us to achieve our objectives more effectively through project based programmes and has allowed more face to face contact with greater flexibility across our operational areas. We have therefore ceased collecting and storing aid material in England for sending to Ukraine. The Aid Fund makes grants to Ebenezer Emergency Fund International in support of these projects and its direct assistance to needy individuals throughout the former Soviet Union. Alongside this we continue to be actively involved in helping Jewish people in need, to emigrate to Israel, this is particularly relevant during the conflict in Ukraine.

ACHIEVEMENT AND PERFORMANCE

In the year Ebenezer Aid Fund has contributed £203,344 (2020 - £493,958) to Ebenezer Emergency Fund International.

Ebenezer Aid Fund

Report of the Trustees for the Year Ended 31 December 2021

FINANCIAL REVIEW

Financial position and reserve policy

The Reserves as at 31st December 2021 stood at £226,079 (2020 - £196,734). The Trustees' policy is to endeavour to retain sufficient free reserves of approximately £50,000 and to create a designated fund of 6 months of the proceeding year's budget for 'Grants payable to EFFT', which for 2021 is approximately £100,000 (this policy is reviewed on an annual basis). Free reserves at the year-end were approximately £118,861 (2020: £91,734). Grants in furtherance of the charity's objectives are made from surplus funds where available (see note 4).

There have been no significant events that have affected financial performance and financial position during the period. Despite COVID-19 and the risk that it posed, the Charity continued to receive donations and had sufficient reserves to cover expenditure. The situation will continue to be monitored during 2022 and the potential impact it may have on the financial position of the Charity.

One potential risk has been identified that may affect the future financial performance or position of the charity. Over the past few years the charity has received a significant sum in legacies, if this were to change the charity would be unable to maintain the current level of grants to Ebenezer Emergency Fund International, this has been communicated to them and the level of grant provided will be reviewed on an annual basis.

FUTURE PLANS

The following projects have been approved for 2022: Yemin Orde Youth Village, a Young Women's leadership Program, a Young Men's leadership Program and Aloney Yitzchak Youth Village alongside the continued grant to Ebenezer Emergency Fund International.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trust is a registered charity, number 1058068, and is constituted under a trust deed dated 16 September 1996.

Under the terms of the Trust Deed there must be a minimum of three Trustees. On a vacancy arising the continuing Trustees have the power to appoint a new Trustee.

Recruitment and appointment of new trustees

As set out in the Trust Declaration a new trustee may be appointed by a resolution of the Trustees passed at a meeting of the Trustees at which there is a majority of the Trustees present and such resolution shall be recorded in the minutes and signed by the new trustee and by the chairman of the meeting and such records shall be conclusive evidence of their appointment.

The Trustees may also from time to time appoint some persons to act as honorary secretary or treasurer of the Trust and such persons may be (but not need be) trustees.

Induction and training of new trustees

New trustees are given the appropriate training and guidance to enable them to fulfil their role and are informed of all necessary obligations. The Trustees delegate day to day management of overseeing the finances to Alison Eastwood alongside Elizabeth Webb. Alison Eastwood is the UK National Director and employee of Ebenezer Emergency Fund, Elizabeth Webb is a registered member of the AAT.

Related parties

The charity has a close relationship with both Ebenezer Emergency Fund and Ebenezer Emergency Fund International who have similar objectives. Through these relationships we have been able to develop the work within the UK and effectively assist in the provision of humanitarian aid in the tSU, Israel and elsewhere in line with the charities objectives. A summary of related party transactions is set out in note 13.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1058068

Ebenezer Aid Fund

Report of the Trustees
for the Year Ended 31 December 2021

Principal address

Ebenezer House
5a Poole Road
Bournemouth
Dorset
BH2 5QJ

Trustees

Mrs S L Stoakes (resigned 15.4.21)
L Greenhalgh
R Langston
J Holloway
P Newdick (appointed 7.10.21)

Independent Examiner

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

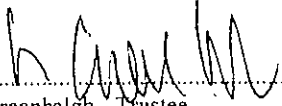
Bankers

Lloyds Bank Plc
45-47 Old Christchurch Road
Bournemouth
Dorset
BH1 1ED

CAF Bank Ltd
Kings Hill
West Malling
Kent
ME19 4JQ

Kingdom Bank Ltd
Ruddington Fields Business Park
Mere Way
Nottingham
NG11 6JS

Approved by order of the board of trustees on 1/A/2022 and signed on its behalf by:


.....
L Greenhalgh - Trustee

Independent Examiner's Report to the Trustees of
Ebenezer Aid Fund

Independent examiner's report to the trustees of Ebenezer Aid Fund

I report to the charity trustees on my examination of the accounts of Ebenezer Aid Fund (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



J Richardson ACA FCCA DChA
ICAEW
Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Winborne
Dorset
BH21 7SF

Date: 21st April 2022

Ebenezer Aid Fund

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	271,792	9,635	281,427	284,839
Investment income	3	1,171	-	1,171	1,252
Total		<u>272,963</u>	<u>9,635</u>	<u>282,598</u>	<u>286,091</u>
EXPENDITURE ON					
Raising funds		-	-	-	951
Charitable activities					
Charitable activity		243,447	9,815	253,262	557,643
Total		<u>243,447</u>	<u>9,815</u>	<u>253,262</u>	<u>558,594</u>
Net gains on investments		9	-	9	9
NET INCOME/(EXPENDITURE)		<u>29,525</u>	<u>(180)</u>	<u>29,345</u>	<u>(272,494)</u>
Transfers between funds	12	(180)	180	-	-
Net movement in funds		<u>29,345</u>	<u>-</u>	<u>29,345</u>	<u>(272,494)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		196,734	-	196,734	469,228
TOTAL FUNDS CARRIED FORWARD		<u><u>226,079</u></u>	<u><u>-</u></u>	<u><u>226,079</u></u>	<u><u>196,734</u></u>

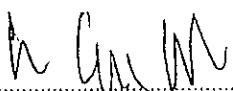
The notes form part of these financial statements

Ebenezer Aid Fund

Balance Sheet
31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	2,218	-	2,218	-
CURRENT ASSETS					
Debtors	9	20,203	-	20,203	21,414
Investments	10	1,810	-	1,810	1,801
Cash at bank and in hand		205,803	-	205,803	176,332
		<u>227,816</u>	<u>-</u>	<u>227,816</u>	<u>199,547</u>
CREDITORS					
Amounts falling due within one year	11	(3,955)	-	(3,955)	(2,813)
		<u>223,861</u>	<u>-</u>	<u>223,861</u>	<u>196,734</u>
NET CURRENT ASSETS					
		<u>226,079</u>	<u>-</u>	<u>226,079</u>	<u>196,734</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>226,079</u>	<u>-</u>	<u>226,079</u>	<u>196,734</u>
NET ASSETS					
		<u>226,079</u>	<u>-</u>	<u>226,079</u>	<u>196,734</u>
FUNDS					
Unrestricted funds	12			<u>226,079</u>	<u>196,734</u>
TOTAL FUNDS					
				<u>226,079</u>	<u>196,734</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1/12/2022 and were signed on its behalf by:


L Greenhalgh - Trustee

Ebenezer Aid Fund

Notes to the Financial Statements for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Ebenezer Aid Fund is a charity (no. 1058068) registered in the United Kingdom. The address of the registered office is given in the trustees report of these financial statements. The nature of the charity's operations and principal activities are described in the trustees report.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

Voluntary income and donations are recognised on a receivable basis. No permanent endowments have been received in the year. All incoming resources are accounted for in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated goods and services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Expenditure and irrecoverable vat

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is allocated to the appropriate headings in the accounts.

Irrecoverable VAT is charged as a cost against the heading for which the expenditure was incurred.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

Ebenezer Aid Fund

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

The funds held constitute General funds held for any purpose of the Charity which are unrestricted. Designated funds are unrestricted funds set aside at the discretion of the Trustees for specific purposes. Details of designated funds are disclosed in the notes of these accounts. Restricted funds which are held for a narrower purpose and arise when specified by the donor or when funds are raised for particular restricted purposes. Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either restricted or unrestricted. Details of each material restricted fund is disclosed in the notes of these accounts.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Investments

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents.

Cash at bank and in hand

Cash at bank and cash in hand includes cash on deposit.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial Instruments

The charity only has financial assets of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	240,554	262,690
Gift aid	23,990	22,149
Legacies	16,883	-
	<u>281,427</u>	<u>284,839</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>1,171</u>	<u>1,252</u>

Ebenezer Aid Fund

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

4. GRANTS PAYABLE		
		2021
		£
Charitable activity		<u>225,024</u>
		2020
		£
		<u>528,448</u>
The total grants paid to institutions during the year was as follows:		
		2021
		£
Humanitarian aid		22,416
Ukraine		514
Israel		1,920
Ethiopian Aliyah		100
Aliyah assistance		197,580
France		186
Bnei Menashe		2,308
		<u>225,024</u>
		<u>528,448</u>

5. SUPPORT COSTS				
	Management	Finance	Governance	Totals
	£	£	£	£
Charitable activity	<u>24,248</u>	<u>1,096</u>	<u>2,894</u>	<u>28,238</u>

Support costs, included in the above, are as follows:

	2021	2020
	Charitable	Total
	activity	activities
	£	£
Light and heat	3,375	2,747
Sundries	200	210
Repairs & maintenance	150	671
Rent and rates	11,475	11,542
Computer support & consumables	7,802	7,720
Bookkeeping	1,170	2,915
Depreciation of tangible and heritage assets	76	99
Bank charges & interest	1,096	1,056
Examiner fees	2,250	1,500
Trustee Insurance	644	623
Trustee meeting expenses	-	112
	<u>28,238</u>	<u>29,195</u>

Ebenezer Aid Fund

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

During 2019, the charity entered into a written agreement with Samantha Stoakes, a Trustee, to provide professional bookkeeping and accounting services to the charity. This agreement is allowable under the constitution of the charity. For the year ended 31 December 2021, where Samantha was only a trustee of the charity until 15th April 2021, these costs totalled £817 (2020: £2,915).

Trustees' expenses

During the year ended 31 December 2021, one trustee was paid expenses totalling £nil (2020: £112) for travel expenses.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	271,060	13,779	284,839
Investment income	1,252	-	1,252
Total	272,312	13,779	286,091
EXPENDITURE ON			
Raising funds	951	-	951
Charitable activities			
Charitable activity	543,764	13,879	557,643
Total	544,715	13,879	558,594
Net gains on investments	9	-	9
NET INCOME/(EXPENDITURE)	(272,394)	(100)	(272,494)
Transfers between funds	(100)	100	-
Net movement in funds	(272,494)	-	(272,494)
RECONCILIATION OF FUNDS			
Total funds brought forward	469,228	-	469,228
TOTAL FUNDS CARRIED FORWARD	196,734	-	196,734

Ebenezer Aid Fund

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2021	1,348	-	399	1,747
Additions	<u>-</u>	<u>2,294</u>	<u>-</u>	<u>2,294</u>
At 31 December 2021	<u>1,348</u>	<u>2,294</u>	<u>399</u>	<u>4,041</u>
DEPRECIATION				
At 1 January 2021	1,348	-	399	1,747
Charge for year	<u>-</u>	<u>76</u>	<u>-</u>	<u>76</u>
At 31 December 2021	<u>1,348</u>	<u>76</u>	<u>399</u>	<u>1,823</u>
NET BOOK VALUE				
At 31 December 2021	<u>-</u>	<u>2,218</u>	<u>-</u>	<u>2,218</u>
At 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	185	580
Gift aid receivable	11,210	6,898
Legacies receivable	-	5,931
Prepayments	<u>8,808</u>	<u>8,005</u>
	<u>20,203</u>	<u>21,414</u>

10. CURRENT ASSET INVESTMENTS

	2021 £	2020 £
Other	<u>1,810</u>	<u>1,801</u>

Ebenezer Aid Fund

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Due to associated fund	1,699	599
Accruals and deferred income	2,256	2,214
	<u>3,955</u>	<u>2,813</u>

12. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
Unrestricted funds				
General fund	91,734	29,525	(180)	121,079
Special emergency appeal	5,000	-	-	5,000
EEFI	100,000	-	-	100,000
	<u>196,734</u>	<u>29,525</u>	<u>(180)</u>	<u>226,079</u>
Restricted funds				
Aliyah assistance and humanitarian aid	-	(180)	180	-
	<u>196,734</u>	<u>29,345</u>	<u>-</u>	<u>226,079</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	272,963	(243,447)	9	29,525
Restricted funds				
Ukraine appeal	514	(514)	-	-
Israel appeal	1,920	(1,920)	-	-
Aliyah assistance and humanitarian aid	4,607	(4,787)	-	(180)
France appeal	186	(186)	-	-
Ethopian Appeal	100	(100)	-	-
Bnei Menashe Appeal	2,308	(2,308)	-	-
	<u>9,635</u>	<u>(9,815)</u>	<u>-</u>	<u>(180)</u>
TOTAL FUNDS	<u>282,598</u>	<u>(253,262)</u>	<u>9</u>	<u>29,345</u>

Ebenezer Aid Fund

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	178,228	13,606	(100,100)	91,734
Special emergency appeal	5,000	-	-	5,000
EEFI	200,000	(200,000)	100,000	100,000
EEFI special projects	86,000	(86,000)	-	-
	<u>469,228</u>	<u>(272,394)</u>	<u>(100)</u>	<u>196,734</u>
Restricted funds				
London food parcels	-	(100)	100	-
	<u>-</u>	<u>(100)</u>	<u>100</u>	<u>-</u>
TOTAL FUNDS	<u>469,228</u>	<u>(272,494)</u>	<u>-</u>	<u>196,734</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	272,312	(258,715)	9	13,606
EEFI	-	(200,000)	-	(200,000)
EEFI special projects	-	(86,000)	-	(86,000)
	<u>272,312</u>	<u>(544,715)</u>	<u>9</u>	<u>(272,394)</u>
Restricted funds				
Ukraine appeal	1,049	(1,049)	-	-
Israel appeal	2,627	(2,627)	-	-
Aliyah assistance and humanitarian aid	9,013	(9,013)	-	-
London food parcels	1,090	(1,190)	-	(100)
	<u>13,779</u>	<u>(13,879)</u>	<u>-</u>	<u>(100)</u>
TOTAL FUNDS	<u>286,091</u>	<u>(558,594)</u>	<u>9</u>	<u>(272,494)</u>

Ebenezer Aid Fund

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	178,228	43,131	(100,280)	121,079
Special emergency appeal	5,000	-	-	5,000
EEFI	200,000	(200,000)	100,000	100,000
EEFI special projects	86,000	(86,000)	-	-
	<u>469,228</u>	<u>(242,869)</u>	<u>(280)</u>	<u>226,079</u>
Restricted funds				
Aliyah assistance and humanitarian aid	-	(180)	180	-
London food parcels	-	(100)	100	-
	<u>-</u>	<u>(280)</u>	<u>280</u>	<u>-</u>
TOTAL FUNDS	<u>469,228</u>	<u>(243,149)</u>	<u>-</u>	<u>226,079</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	545,275	(502,162)	18	43,131
EEFI	-	(200,000)	-	(200,000)
EEFI special projects	-	(86,000)	-	(86,000)
	<u>545,275</u>	<u>(788,162)</u>	<u>18</u>	<u>(242,869)</u>
Restricted funds				
Ukraine appeal	1,563	(1,563)	-	-
Israel appeal	4,547	(4,547)	-	-
Aliyah assistance and humanitarian aid	13,620	(13,800)	-	(180)
London food parcels	1,090	(1,190)	-	(100)
France appeal	186	(186)	-	-
Ethopian Appeal	100	(100)	-	-
Bnei Menashe Appeal	2,308	(2,308)	-	-
	<u>23,414</u>	<u>(23,694)</u>	<u>-</u>	<u>(280)</u>
TOTAL FUNDS	<u>568,689</u>	<u>(811,856)</u>	<u>18</u>	<u>(243,149)</u>

Purpose of Restricted Funds

Israel Appeal - To meet the emergency humanitarian need in Israel and to fund an operational office and on going work in the Land. All funds received in the year have been transferred to our Amutah in Israel.

Ukraine Appeal - To meet the emergency humanitarian need in Ukraine and to assist with the increased operational needs.

Ebenezer Aid Fund

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

12. MOVEMENT IN FUNDS - continued

Aliyah Assistance & Humanitarian Aid - Providing Aliyah assistance and humanitarian aid in the areas within which we work.

France Appeal - To assist with the increased operational needs in France

Ethiopian Appeal - To assist with aliyah and absorption needs of Ethiopian Jewish people to Israel

Bnei Menashe Appeal - To assist with the aliyah of the Bnei Menashe from India

Designated Fund

£5,000 was raised towards the Special Emergency Appeal which had been established so that funds were available to be used in times of crisis. The donation forms for the Special Emergency Appeal allowed any excess funds over £5,000 to be used to meet Ebenezer Aid Funds ongoing activities. As over £5,000 was raised and expensed in 2008 the restriction on these funds has been released. Ebenezer Aid Fund continue to hold £5,000 for times of crisis and have set aside a designated fund for this purpose.

A designated fund has been established to hold 6 months of the proceeding years budget in respect of 'Grants to EEFI', this will be reviewed and assessed on an annual basis and is dependant upon the value of reserves held.

Transfers between funds

A transfer has been made from the General Fund to the Aliyah Assistance & Humanitarian fund to cover the overspend of £180 on the restricted fund.

13. RELATED PARTY DISCLOSURES

Ebenezer Aid Fund gave grants to Ebenezer Emergency Fund International, an associated company limited by guarantee, of £203,344 (2020: £493,958)

At the balance sheet date, £517 (2020: £61) was due from Ebenezer Aid Fund to Ebenezer Emergency Fund International.

At the balance sheet date, £1,182 (2020: £538) was due from Ebenezer Aid Fund to Ebenezer Emergency Fund, an associated Trust.

During the year ended 31 December 2021, trustees donated a total of £100 (2020: £nil) to Ebenezer Aid Fund.

14. CONTROL RELATIONSHIPS

The Charity is ultimately controlled by the Trustees.

EBENEZER AID FUND

England & Wales - Charity number 1058068

Accounts

CHARITY NUMBER 1058068

THE EBENEZER AID FUND

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2020



**EBENEZER
AID FUND**

THE EBENEZER AID FUND

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

The trustees present their annual report and financial statements for the charity for the year ended 31st December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: 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) (effective 1 January 2015).

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the trustees report and financial statements of the charity.

Objectives and activities

The Trustees hereby report on the establishment and the objects of the Ebenezer Aid Fund and the activities of the Trust during the year to 31st December 2020.

The Trust is established as a Charity with the following objectives:

- a) to advance religion by means of promoting an awareness among Christian people of their Jewish heritage and of God's ongoing purposes for the Jewish people, and of Christian involvement in the fulfilment of those purposes and in other ways to promote the Christian faith, with particular regard to its Jewish heritage and origins as the Trustees may from time to time think fit both in the UK and elsewhere.
- b) to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby particularly (though not exclusively) amongst Jewish people in the former States of the Soviet Union and elsewhere as the Trustees may from time to time think fit.
- c) to assist Jewish people in the territories of the former Soviet Union (fSU)* and elsewhere to emigrate to the State of Israel, thereby relieving need and improving living conditions of such persons and also fulfilling the religions purposes within sub clause (a) hereof and to assist such persons with their establishment within the State of Israel.
- d) to assist Jewish people in the territories of the former Soviet Union and elsewhere who are experiencing racial, religious or other oppression or persecution to emigrate to and be established in the State of Israel.

In order to fulfil these objectives, the Ebenezer Aid Fund works closely with the associated fund Ebenezer Emergency Fund, and a company, Ebenezer Emergency Fund International, both of which are actively involved in assisting Jewish people to immigrate to the State of Israel.

Success within the reporting period is measured by the number of new contacts on the database, the number of meetings attended by members and the statistical information provided by Ebenezer Emergency Fund International and other organisations assisted with grants.

Aid programmes

Since 2011 we have implemented a new strategy, which has involved raising funds to purchase aid in the locality where it is needed. This has allowed us to achieve our objectives more effectively through project based programmes and has allowed more face to face contact with greater flexibility across our operational areas. We have therefore ceased collecting and storing aid material in England for sending to Ukraine. The Aid Fund makes grants to Ebenezer Emergency Fund International in support of these projects and its direct assistance to needy individuals throughout the former Soviet Union. Alongside this we continue to be

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

actively involved in helping Jewish people in need, to emigrate to Israel, this was particularly relevant during the conflict in Ukraine.

Achievements and performance

In the year Ebenezer Aid Fund has contributed £493,958 (2019 - £463,046) to Ebenezer Emergency Fund International.

Public Benefit

When planning our activities for the year the Trustees have considered the Commissions guidance on public benefit. The Trustees always ensure that the programmes we undertake are in line with our charitable objectives and aims and meet the public benefit requirements.

Financial review and reserve policy

The Reserves as at 31st December 2020 stood at £196,734 (2019 - £469,228). The Trustees' policy is to endeavour to retain sufficient free reserves of approximately £50,000 and to create a designated fund of 6 months of the proceeding year's budget for 'Grants payable to EEFI', which for 2021 is approximately £100,000 (this policy is reviewed on an annual basis). Free reserves at the year-end were approximately £91,734. Grants in furtherance of the charity's objectives are made from surplus funds where available (see note 4).

There have been no significant events that have affected financial performance and financial position during the period. Despite COVID-19 and the risk that it posed, the Charity continued to receive donations and had sufficient reserves to cover expenditure. The situation will continue to be monitored during 2021 and the potential impact it may have on the financial position of the Charity.

One potential risk has been identified that may affect the future financial performance or position of the charity. Over the past few years the charity has received a significant sum in legacies, if this were to change the charity would be unable to maintain the current level of grants to Ebenezer Emergency Fund International, this has been communicated to them and the level of grant provided will be reviewed on an annual basis.

Future Plans

The following projects have been approved for 2021; Yemin Orde Youth Village, a Young Women's leadership Program, a Young Men's leadership Program and Aloney Yitzchak Youth Village alongside the continued grant to Ebenezer Emergency Fund International.

Risk Management

The Trustees have considered the risks to which the Trust is exposed, and have taken appropriate steps to manage their effect.

Structure, governance and management

The Trust is a registered charity, number 1058068, and is constituted under a trust deed dated 16 September 1996.

Under the terms of the Trust Deed there must be a minimum of three Trustees. On a vacancy arising the continuing Trustees have the power to appoint a new Trustee.

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

Reference and administrative Information

Trustees

Mr D Biswell (resigned 18th November 2020)
Mr L Greenhalgh (Chairman)
Mrs S Stoakes
Mrs B Hill (resigned 6th May 2020)
Mr R Langston
Mr J Holloway (Appointed 18th November 2020)

Charity Number

1058068

Principal Office

Ebenezer House
5a Poole Road
Bournemouth
Dorset
BH2 5QJ

Independent Examiners

Ward Goodman
4 Cedar Park, Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Bankers

Lloyds Bank Plc
45-47 Old Christchurch Road
Bournemouth
Dorset
BH1 1ED

CAF Bank Ltd
Kings Hill
West Malling
Kent
ME19 4JQ

Kingdom Bank Ltd
Ruddington Fields Business Park
Mere Way
Nottingham
NG11 6JS

Appointment of Trustees

As set out in the Trust Declaration a new trustee may be appointed by a resolution of the Trustees passed at a meeting of the Trustees at which there is a majority of the Trustees present and such resolution shall be recorded in the minutes and signed by the new trustee and by the chairman of the meeting and such records shall be conclusive evidence of their appointment.

The Trustees may also from time to time appoint some persons to act as honorary secretary or treasurer of the Trust and such persons may be (but not need be) trustees.

Trustee induction and training

New trustees are given the appropriate training and guidance to enable them to fulfil their role and are informed of all necessary obligations. The Trustees delegate day to day management of overseeing the finances to Alison Eastwood alongside Samantha Stoakes. Alison Eastwood is the UK National Director and employee of Ebenezer Emergency Fund, Samantha Stoakes is a Licensed Accountant.

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

Related Parties and co-operation with other organisations

One of our Trustees receives payment for the supply of professional bookkeeping and accountancy services (non-salaried) to the charity. These connections are disclosed to the full board of Trustees and there is a written agreement in place in line with the Charities Act 2011.

The charity has a close relationship with both Ebenezer Emergency Fund and Ebenezer Emergency Fund International who have similar objectives. Through these relationships we have been able to develop the work within the UK and effectively assist in the provision of humanitarian aid in the fSU, Israel and elsewhere in line with the charities objectives. A summary of related party transactions is set out in note 11.

This report was approved by the Trustees and signed on their behalf.

L Greenhalgh
Chairman



Date

30/4/2021

**Independent Examiner's Report to the Trustees of
Ebenezer Aid Fund**

Independent examiner's report to the trustees of Ebenezer Aid Fund

I report to the charity trustees on my examination of the accounts of Ebenezer Aid Fund (the Fund) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Fund you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fund's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Fund as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr Ian M Rodd BSc FCA FCCA
ICAEW
Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 18th May 2021

THE EBENEZER AID FUND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2020

	Note	Unrestricted Funds 2020 £s	Restricted Funds 2020 £s	Total Funds 2020 £s	Unrestricted Funds 2019 £s	Restricted Funds 2019 £s	Total Funds 2019 £s
Income							
Donations and legacies	2	271,060	13,779	284,839	529,236	3,187	532,423
Investment Income	3	1,252	-	1,252	2,003	-	2,003
Total Income		272,312	13,779	286,091	531,239	3,187	534,426
Expenditure							
<i>Expenditure on Raising Funds:</i>							
Publicity & Promotion		951	-	951	406	-	406
<i>Expenditure on Charitable Activities:</i>							
Grants payable	4	514,569	13,879	528,448	489,025	3,187	492,212
Cost of activities	5	29,195	-	29,195	29,009	-	29,009
Total Expenditure		544,715	13,879	558,594	518,440	3,187	521,627
Net gains on Investments	7	9	-	9	15	-	15
Net Income/(Expenditure)		(272,394)	(100)	(272,494)	12,814	-	12,814
Transfers between funds		(100)	100	-	-	-	-
Net movement in funds in year		(272,494)	-	(272,494)	12,814	-	12,814
Reconciliation of funds							
Total funds brought forward		469,228	-	469,228	312,296	-	456,414
Total Funds Carried Forward		196,734	-	196,734	325,110	-	469,228

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

BALANCE SHEET AS AT 31ST DECEMBER 2020

Charity number 1058068

	Note	Total Funds 2020 £s	Total Funds 2019 £s
Fixed assets:			
Tangible assets	6	-	99
Current assets:			
Debtors and prepayments	8	21,414	72,177
Investments	7	1,801	1,792
Cash at bank and in hand		<u>176,332</u>	<u>398,432</u>
		199,547	472,401
Liabilities:			
Creditors falling due within one year	9	2,813	3,272
Net Current assets		<u>196,734</u>	<u>469,129</u>
Net assets		<u>196,734</u>	<u>469,228</u>
The funds of the charity:			
Unrestricted income funds:			
Designated Fund	11	5,000	5,000
Designated Fund - EEFI	11	100,000	200,000
Designated Funds - EEFI Special projects	11	-	86,000
Unrestricted income funds		<u>91,734</u>	<u>178,228</u>
		196,734	469,228
Restricted income funds	11	-	-
Total charity funds		<u>196,734</u>	<u>469,228</u>

The financial statements were approved by the Trustees and signed on their behalf.

LEON GREENHALGH.....

Chairman

Date

Leon Greenhalgh
30/4/2021

ROD LANGSTON.....

Trustee

Date

Rod Langston
5/5/2021

THE EBENEZER AID FUND

STATEMENT OF CASH FLOW AS AT 31ST DECEMBER 2020

		Funds	Funds
		2020	2019
	Note	£s	£s
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	a.	<u>(223,343)</u>	<u>64,440</u>
Cash flows from investing activities:			
Dividends, interest from investments		1,252	2,003
Proceeds from sale of fixed assets		-	-
Gift of investment		-	1,172
Proceeds from sale of investments		-	-
Net cash provided by (used in) Investing activities		<u>1,252</u>	<u>3,175</u>
Change in cash and cash equivalents In the reporting period		<u>(222,091)</u>	<u>67,615</u>
Cash and cash equivalents at the start of the reporting period		<u>400,224</u>	<u>332,609</u>
Cash and cash equivalents at the end of the reporting period	b.	<u><u>178,133</u></u>	<u><u>400,224</u></u>
a. Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds for the year (as per the statement of financial activities)		<u>(272,494)</u>	<u>12,814</u>
Adjustments for:			
Depreciation charges		99	100
Dividends, interest from investments		(1,252)	(2,003)
(Increase)/decrease in debtors		50,763	54,091
Increase/(decrease) in creditors		<u>(459)</u>	<u>(562)</u>
Net cash provided by (used in) operating activities		<u><u>(223,343)</u></u>	<u><u>64,440</u></u>
b. Analysis of cash and cash equivalents			
Cash in hand		176,332	398,432
Investments		<u>1,801</u>	<u>1,792</u>
Total cash and cash equivalents		<u><u>178,133</u></u>	<u><u>400,224</u></u>

The notes on Pages 9 to 14 form part of these financial statements.

THE EBENEZER AID FUND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

1 Accounting policies

1.1. Basis of preparation of financial statements

The Ebenezer Aid Fund is a charity (no. 1058068) registered in the United Kingdom. The address of the registered office is given in the trustees report on page 3 of these financial statements. The nature of the charity's operations and principal activities are described in the trustees report.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.'

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2. Income

Voluntary income and donations are recognised on a receivable basis. No permanent endowments have been received in the year. All incoming resources are accounted for in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see Note 10).

Donated goods and services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

1.3. Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is allocated to the appropriate headings in the accounts.

Irrecoverable VAT is charged as a cost against the heading for which the expenditure was incurred.

1.4. Funds

The funds held constitute: General funds held for any purpose of the Charity which are unrestricted. Designated funds are unrestricted funds set aside at the discretion of the Trustees for specific purposes. Details of designated funds are disclosed in note 11 of these accounts. Restricted funds which are held for a narrower purpose and Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either restricted or unrestricted. Details of each material restricted fund are disclosed note 11 of these accounts.

1.5. Tangible Fixed Assets

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computers and Equipment	25%
Furniture and Fittings	20%

1.6. Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

THE EBENEZER AID FUND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

1.7. Investments

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents.

1.8. Cash at bank and in hand

Cash at bank and cash in hand includes cash on deposit.

1.9. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.10. Financial Instruments

The charity only has financial assets of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

	Unrestricted Funds 2020 £s	Restricted Funds 2020 £s	Total Funds 2020 £s	Total Funds 2019 £s
2 Donations & Legacies				
General Donations & Legacies	126,236	11,042	137,278	428,979
Gift Aid Donations	115,859	2,190	118,049	82,755
Gift Aid recoverable	28,965	547	29,512	20,689
	<u>271,060</u>	<u>13,779</u>	<u>284,839</u>	<u>532,423</u>
3 Investment Income				
Bank Interest	1,252	-	1,252	2,003
	<u>1,252</u>	<u>-</u>	<u>1,252</u>	<u>2,003</u>
4 Grants				
Paid to Institutions	514,569	13,879	528,448	492,212
	<u>514,569</u>	<u>13,879</u>	<u>528,448</u>	<u>492,212</u>

Analysis of total grants paid by nature/type of activity supported

	Unrestricted Funds 2020 £s	Restricted Funds 2020 £s	Total Funds 2020 £s
Humanitarian Aid	28,000	1,636	29,636
Ukraine	-	1,049	1,049
Israel	-	2,627	2,627
Ethiopian Aliyah	5,300	-	5,300
Aliyah assistance	481,269	8,567	489,836
	<u>514,569</u>	<u>13,879</u>	<u>528,448</u>

Material Grants

Institution	Grant value	As a % of total Grants
EEFI	493,958	93.5%

THE EBENEZER AID FUND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

	Unrestricted Funds 2020 £s	Restricted Funds 2020 £s	Total Funds 2020 £s	Total Funds 2019 £s
5 Cost of activities				
Support costs				
UK Staff Subsistence and Travel	-	-	-	-
Repairs & Maintenance	671	-	671	438
Rent and Rates	11,542	-	11,542	11,482
Heat and Light	2,747	-	2,747	3,716
Printing, stationery and postage	-	-	-	46
Computer support and consumables	7,720	-	7,720	7,384
Bank charges and interest	1,056	-	1,056	828
Sundries	210	-	210	426
Depreciation	99	-	99	100
Bookkeeping	2,915	-	2,915	1,652
	<u>26,960</u>	<u>-</u>	<u>26,960</u>	<u>26,072</u>
Governance Costs				
Independent Examiners Fees	1,500	-	1,500	1,750
Trustees Insurance	623	-	623	635
Trustees Meeting Expenses	112	-	112	552
	<u>2,235</u>	<u>-</u>	<u>2,235</u>	<u>2,937</u>
Total cost of activities	<u>29,195</u>	<u>-</u>	<u>29,195</u>	<u>29,009</u>

6 Tangible Fixed assets

	Computer Equipment	Furniture & Fittings	Total
Cost:	£	£	£
At 1st January 2020	399	1,348	1,747
Disposals in 2020	-	-	-
At 31st December 2020	<u>399</u>	<u>1,348</u>	<u>1,747</u>
Depreciation			
At 1st January 2020	300	1,348	1,648
Depreciation in 2020	99	-	99
Disposals in 2020	-	-	-
At 31st December 2020	<u>399</u>	<u>1,348</u>	<u>1,747</u>
Net Book Value			
At 31st December 2019	<u>99</u>	<u>-</u>	<u>99</u>
At 31st December 2020	<u>-</u>	<u>-</u>	<u>-</u>

THE EBENEZER AID FUND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

7 Investments

	2020
	£s
Opening Written Down Value	1,792
Additions	-
Revaluations	9
Carrying Value	<u>1,801</u>

The investments held fall into the following classes:

	Cost	Fair Value
	2020	2020
	£s	£s
Cash or cash equivalents	<u>1,792</u>	<u>1,801</u>

	Unrestricted Funds 2020 £s	Restricted Funds 2020 £s	Total Funds 2020 £s	Total Funds 2019 £s
8 Debtors and prepayments				
Gift Aid recoverable	6,548	350	6,898	4,606
Debtors and prepayments	8,585	-	8,585	8,571
Legacies Receivable	5,931	-	5,931	59,000
	<u>21,064</u>	<u>350</u>	<u>21,414</u>	<u>72,177</u>

9 Creditors falling due within one year

Trade creditors	-	-	-	166
Accruals and deferred income	2,214	-	2,214	2,960
Due to Associated Fund	599	-	599	146
	<u>2,813</u>	<u>-</u>	<u>2,813</u>	<u>3,272</u>

	2020	2019
	£s	£s
Included in this balance is the Independent Examiners Fees of:	<u>1,500</u>	<u>1,470</u>

10 Contingent assets - legacy income

As at 31 December 2020 two legacies were known to the Charity, monetary values unknown.

THE EBENEZER AID FUND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

11 Analysis of Fund Movements

	Balance at 31 December 2019	Incoming Resources	Resources Expended	Transfer of Funds	Balance at 31 December 2020
Unrestricted Funds					
General Funds	178,228	272,321	258,715	(100,100)	91,734
Designated Funds					
Special Emergency Appeal	5,000	-	-	-	5,000
EEFI	200,000	-	200,000	100,000	100,000
EEFI Special Projects	86,000	-	86,000	-	-
	291,000	-	286,000	-	105,000
Total Unrestricted Funds	469,228	272,321	544,715	(100)	196,734
Restricted Funds					
Ukraine Appeal	-	1,049	1,049	-	-
Israel Appeal	-	2,627	2,627	-	-
Aliyah Assistance & Humanitarian Aid	-	9,013	9,013	-	-
London Food Parcels	-	1,090	1,190	100	-
Total Restricted Funds	-	13,779	13,879	100	-
Total Funds	469,228	286,100	558,594	-	196,734

Name of Fund	Description, Nature and Purpose of Fund
Israel Appeal	To meet the emergency humanitarian need in Israel and to fund an operational office and on going work in the Land. All funds received in the year have been transferred to our Amutah in Israel.
Ukraine Appeal	To meet the emergency humanitarian need in Ukraine and to assist with the increased operational needs.
London Food Parcel	To provide food parcel assistance during Covid 19 lockdown to Jewish communities within London.
Aliyah Assistance & Humanitarian Aid	Providing Aliyah assistance and humanitarian aid in the areas within which we work.

Restricted funds are entirely represented by current assets.

All restricted income received during the year was spent during the year.

Designated Fund

£5,000 was raised towards the Special Emergency Appeal which had been established so that funds were available to be used in times of crisis. The donation forms for the Special Emergency Appeal allowed any excess funds over £5,000 to be used to meet Ebenezer Aid Funds ongoing activities. As over £5,000 was raised and expended in 2008 the restriction on these funds has been released. Ebenezer Aid Fund continue to hold £5,000 for times of crisis and have set aside a designated fund for this purpose.

A designated fund has been established to hold 6 months of the proceeding years budget in respect of 'Grants to EEFI', this will be reviewed and assessed on an annual basis and is dependant upon the value of reserves held.

Transfer of Funds

A transfer has been made from the General Fund to the London Food Parcel fund to cover the overspend of £100 on the restricted fund.

THE EBENEZER AID FUND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

12 Related Party Transactions

Ebenezer Aid Fund gave grants to Ebenezer Emergency Fund International, an associated company limited by guarantee, of £439,958 (2019: £463,046).

At the balance sheet date, £61 (2019: £33) was due from Ebenezer Aid Fund to Ebenezer Emergency Fund International.

At the balance sheet date, £538 (2019: £113) was due from Ebenezer Aid Fund to Ebenezer Emergency Fund, an associated Trust.

13 Trustees Remuneration

During 2019, the charity entered into a written agreement with Samantha Stoakes, a Trustee, to provide professional bookkeeping and accounting services to the charity. This agreement is allowable under the constitution of the charity. For the year ended 31 December 2020, these costs totalled £2,915 (2019: £1,652).

14 Trustees Expenses

During the year ended 31 December 2020, one trustee was paid expenses totalling £112 (2019: £264) for travel expenses.

15 Trustees Donations

The aggregate of trustee donations to the fund totalled £Nil (2019: £Nil).

16 Control Relationships

The Charity is ultimately controlled by the Trustees.