

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

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for the Year Ended 31 December 2021**

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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 fSU, 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

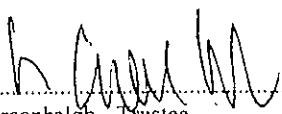
CAF Bank Ltd

Kings Hill
West Mallory
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

		Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
	Notes				
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		272,963	9,635	282,598	286,091
EXPENDITURE ON					
Raising funds		-	-	-	951
Charitable activities					
Charitable activity		243,447	9,815	253,262	557,643
Total		243,447	9,815	253,262	558,594
Net gains on investments		9	-	9	9
NET INCOME/(EXPENDITURE)		29,525	(180)	29,345	(272,494)
Transfers between funds	12	(180)	180	-	-
Net movement in funds		29,345	-	29,345	(272,494)
RECONCILIATION OF FUNDS					
Total funds brought forward		196,734	-	196,734	469,228
TOTAL FUNDS CARRIED FORWARD		226,079	-	226,079	196,734

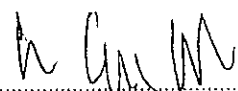
The notes form part of these financial statements

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)
NET CURRENT ASSETS		<u>223,861</u>	<u>-</u>	<u>223,861</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	12				
Unrestricted funds				226,079	196,734
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

The notes form part of these financial statements

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	2020
	£	£
Charitable activity	<u>225,024</u>	<u>528,448</u>
The total grants paid to institutions during the year was as follows:		
	2021	2020
	£	£
Humanitarian aid	22,416	29,636
Ukraine	514	1,049
Israel	1,920	2,627
Ethiopian Aliyah	100	5,300
Aliyah assistance	197,580	489,836
France	186	-
Bnei Menashe	2,308	-
	<u>225,024</u>	<u>528,448</u>

5. SUPPORT COSTS

	Management	Finance	Governance costs	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 activity	Total 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	-	2,294	-	2,294
	<u>1,348</u>	<u>2,294</u>	<u>399</u>	<u>4,041</u>
At 31 December 2021	1,348	2,294	399	4,041
DEPRECIATION				
At 1 January 2021	1,348	-	399	1,747
Charge for year	-	76	-	76
	<u>1,348</u>	<u>76</u>	<u>399</u>	<u>1,823</u>
At 31 December 2021	1,348	76	399	1,823
NET BOOK VALUE				
At 31 December 2021	-	2,218	-	2,218
	<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	8,808	8,005
	<u>20,203</u>	<u>21,414</u>

10. CURRENT ASSET INVESTMENTS

	2021 £	2020 £
Other	1,810	1,801
	<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>
TOTAL FUNDS	<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)	-	-
	469,228	(272,394)	(100)	196,734
Restricted funds				
London food parcels	-	(100)	100	-
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)
	272,312	(544,715)	9	(272,394)
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)
	13,779	(13,879)	-	(100)
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)	-	-
Ethiopian 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.