

Charity registration number 1058068

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



# EBENEZER AID FUND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr R Langston Mr J Holloway Mr P Newdick Mr N Coates
<b>Charity number</b>	1058068
<b>Principal address</b>	Ebenezer House 5a Poole Road Bournemouth BH2 5QJ
<b>Independent examiner</b>	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
<b>Bankers</b>	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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# **EBENEZER AID FUND**

## **CONTENTS**

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 - 14

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# **EBENEZER AID FUND**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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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 proceeding 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**

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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

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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 £
<b>Income from:</b>							
Donations and legacies	3	295,570	42,724	338,294	256,208	51,763	307,971
Investments	4	2,336	-	2,336	687	-	687
<b>Total income</b>		<u>297,906</u>	<u>42,724</u>	<u>340,630</u>	<u>256,895</u>	<u>51,763</u>	<u>308,658</u>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<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	 <u>20</u>	 <u>-</u>	 <u>20</u>	 <u>20</u>	 <u>-</u>	 <u>20</u>
 <b>Net income</b>		 79,011	 -	 79,011	 36,208	 (25)	 36,183
 Transfers between funds	 17	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>(25)</u>	 <u>25</u>	 <u>-</u>
 <b>Net movement in funds</b>		 79,011	 -	 79,011	 36,183	 -	 36,183
 <b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		<u>262,262</u>	<u>-</u>	<u>262,262</u>	<u>226,079</u>	<u>-</u>	<u>226,079</u>
 <b>Fund balances at 31 December 2023</b>		 <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 £	£
<b>Fixed assets</b>					
Property, plant and equipment	13		1,300		1,759
Investments	14		2,070		2,050
			<u>3,370</u>		<u>3,809</u>
<b>Current assets</b>					
Trade and other receivables	15	20,321		9,935	
Cash at bank and in hand		<u>322,049</u>		<u>253,722</u>	
		342,370		263,657	
<b>Current liabilities</b>	16	<u>(4,467)</u>		<u>(5,204)</u>	
<b>Net current assets</b>			<u>337,903</u>		<u>258,453</u>
<b>Total assets less current liabilities</b>			<u>341,273</u>		<u>262,262</u>
<b>Net assets excluding pension liability</b>			<u>341,273</u>		<u>262,262</u>
			<u><u>341,273</u></u>		<u><u>262,262</u></u>
<b>The funds of the charity</b>					
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

NDB

Trustee N-D. COATES



# EBENEZER AID FUND

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

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### 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

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#### 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 £
<b>Fundraising and publicity</b>		
Other fundraising costs	1,970	1,442

### 6 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
<b>Direct costs</b>		
Grant funding of activities (see note 7)	230,450	242,700
<b>Share of support and governance costs (see note 8)</b>		
Support	26,098	25,140
Governance	3,121	3,213
	<u>259,669</u>	<u>271,053</u>
<b>Analysis by fund</b>		
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 £
<b>Grants to institutions:</b>		
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>

Analysed between:

Charitable activities	<u>29,219</u>	<u>28,353</u>
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	2023 £	2022 £
<b>Governance costs comprise:</b>		
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 Number	2022 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 £
<b>Cost</b>				
At 1 January 2023	1,348	399	2,294	4,041
At 31 December 2023	1,348	399	2,294	4,041
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
At 31 December 2023	-	-	1,300	1,300
At 31 December 2022	-	-	1,759	1,759

### 14 Fixed asset investments

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 January 2023	2,050
Valuation changes	20
At 31 December 2023	2,070
<b>Carrying amount</b>	
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 proceeding 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**

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#### **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.