

CHARITY NUMBER 1058068

**THE EBENEZER AID FUND**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2019**



**EBENEZER  
AID FUND**

**THE EBENEZER AID FUND**

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## **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

The trustees present their annual report and financial statements for the charity for the year ended 31<sup>st</sup> December 2019. 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 31<sup>st</sup> December 2019.

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 as to the number of people assisted and the levels of humanitarian aid support provided.

### **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 31<sup>ST</sup> DECEMBER 2019**

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 £463,046 (2018 - £427,996) 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 31<sup>st</sup> December 2019 stood at £469,228 (2018 - £456,414). 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 2019 is approximately £200,000 (this policy is reviewed on an annual basis). Free reserves at the year-end were approximately £178,228. 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.

Two potential risks have 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. The other potential risk is COVID-19; however, the Trustees believe that the charity has sufficient reserves to cover expected expenditure.

### **Future Plans**

The following projects have been approved for 2020; additional Russian Aliyah support, support for an fSU Yemin Orde Youth Village, a Young Women's leadership Program, Aloney Yitzchak Youth Village and an Ethiopian Community centre in Israel, 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 2019**

### **Reference and administrative information**

#### **Trustees**

Mr D Biswell  
Mr L Greenhalgh (Chairman)  
Mrs S Stoakes  
Mrs B Hill  
Mr R Langston

#### **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 2019

### **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

06/05/2020

## **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 2019.

### **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.

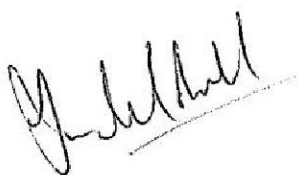
### **Independent examiner's statement**

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: 5 June 2020

**THE EBENEZER AID FUND**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2019**

|  | Note | Unrestricted<br>Funds<br>2019<br>£s | Restricted<br>Funds<br>2019<br>£s | Total<br>Funds<br>2019<br>£s | Unrestricted<br>Funds<br>2018<br>£s | Restricted<br>Funds<br>2018<br>£s | Total<br>Funds<br>2018<br>£s |
|--|------|-------------------------------------|-----------------------------------|------------------------------|-------------------------------------|-----------------------------------|------------------------------|
| <b>Income</b>                                |      |                                     |                                   |                              |                                     |                                   |                              |
| Donations and legacies                       | 2    | 529,236                             | 3,187                             | 532,423                      | 622,415                             | 3,423                             | 625,837                      |
| Investment Income                            | 3    | 2,003                               | -                                 | 2,003                        | 81                                  | -                                 | 81                           |
| <b>Total Income</b>                          |      | <b>531,239</b>                      | <b>3,187</b>                      | <b>534,426</b>               | <b>622,496</b>                      | <b>3,423</b>                      | <b>625,918</b>               |
| <b>Expenditure</b>                           |      |                                     |                                   |                              |                                     |                                   |                              |
| <i>Expenditure on Raising Funds:</i>         |      |                                     |                                   |                              |                                     |                                   |                              |
| Publicity & Promotion                        |      | 406                                 | -                                 | 406                          | 949                                 | -                                 | 949                          |
| <i>Expenditure on Charitable Activities:</i> |      |                                     |                                   |                              |                                     |                                   |                              |
| Grants payable                               | 4    | 489,025                             | 3,187                             | 492,212                      | 439,323                             | 3,423                             | 442,746                      |
| Cost of activities                           | 5    | 29,009                              | -                                 | 29,009                       | 25,306                              | -                                 | 25,306                       |
| <b>Total Expenditure</b>                     |      | <b>518,440</b>                      | <b>3,187</b>                      | <b>521,627</b>               | <b>465,578</b>                      | <b>3,423</b>                      | <b>469,002</b>               |
| Net gains on investments                     | 7    | 15                                  | -                                 | 15                           | 15                                  | -                                 | 15                           |
| <b>Net Income/(Expenditure)</b>              |      | <b>12,814</b>                       | <b>-</b>                          | <b>12,814</b>                | <b>156,932</b>                      | <b>-</b>                          | <b>156,932</b>               |
| Transfers between funds                      |      | -                                   | -                                 | -                            | -                                   | -                                 | -                            |
| Net movement in funds in year                |      | <b>12,814</b>                       | <b>-</b>                          | <b>12,814</b>                | <b>156,932</b>                      | <b>-</b>                          | <b>156,932</b>               |
| <b>Reconciliation of funds</b>               |      |                                     |                                   |                              |                                     |                                   |                              |
| Total funds brought forward                  |      | 456,414                             | -                                 | 456,414                      | 299,482                             | -                                 | 299,482                      |
| <b>Total Funds Carried Forward</b>           |      | <b>469,228</b>                      | <b>-</b>                          | <b>469,228</b>               | <b>456,414</b>                      | <b>-</b>                          | <b>456,414</b>               |

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



**THE EBENEZER AID FUND**  
**BALANCE SHEET AS AT 31ST DECEMBER 2019**  
**Charity number 1058068**

|  | Note | Total<br>Funds<br>2019<br>£s | Total<br>Funds<br>2018<br>£s |
|--|------|------------------------------|------------------------------|
| <b>Fixed assets:</b>                     |      |                              |                              |
| Tangible assets                          | 6    | 99                           | 199                          |
| <b>Current assets:</b>                   |      |                              |                              |
| Debtors and prepayments                  | 8    | 72,177                       | 126,294                      |
| Investments                              | 7    | 1,792                        | 605                          |
| Cash at bank and in hand                 |      | 398,432                      | 332,004                      |
|  |      | <u>472,401</u>               | <u>458,904</u>               |
| <b>Liabilities:</b>                      |      |                              |                              |
| Creditors falling due within one year    | 9    | 3,272                        | 2,691                        |
| <b>Net Current assets</b>                |      | <u>469,129</u>               | <u>456,214</u>               |
| <b>Net assets</b>                        |      | <u>469,228</u>               | <u>456,414</u>               |
| <b>The funds of the charity:</b>         |      |                              |                              |
| Unrestricted income funds:               |      |                              |                              |
| Designated Fund                          | 11   | 5,000                        | 5,000                        |
| Designated Fund - EEFI                   | 11   | 200,000                      | 200,000                      |
| Designated Funds - EEFI Special projects | 11   | 86,000                       | 64,000                       |
| Unrestricted income funds                |      | 178,228                      | 187,414                      |
|  |      | <u>469,228</u>               | <u>456,414</u>               |
| Restricted income funds                  | 11   | -                            | -                            |
| <b>Total charity funds</b>               |      | <u>469,228</u>               | <u>456,414</u>               |

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

LEON GREENHALGH.....  
Chairman  
Date

06/05/2020

DEREK BISWELL.....  
Trustee  
Date

29/5/2020

**THE EBENEZER AID FUND**

**STATEMENT OF CASH FLOW AS AT 31ST DECEMBER 2019**

|  | Note | Total<br>Funds<br>2019<br>£s | Total<br>Funds<br>2018<br>£s |
|--|------|------------------------------|------------------------------|
| <b>Cash flows from operating activities:</b>   |      |                              |                              |
| <b>Net cash provided by (used in ) operating activities</b>                                  | a.   | <u>64,440</u>                | <u>37,871</u>                |
| <b>Cash flows from investing activities:</b>   |      |                              |                              |
| Dividends, interest from investments   |      | 2,003                        | 81                           |
| Proceeds from sale of fixed assets   |      | -                            | -                            |
| Gift of investment   |      | 1,172                        | -                            |
| Proceeds from sale of investments  |      | -                            | -                            |
| <b>Net cash provided by (used in) investing activities</b>                                   |      | <u>3,175</u>                 | <u>81</u>                    |
| <b>Change in cash and cash equivalents in the reporting period</b>                           |      | 67,615                       | 37,952                       |
| <b>Cash and cash equivalents at the start of the reporting period</b>                        |      | <u>332,609</u>               | <u>294,657</u>               |
| <b>Cash and cash equivalents at the end of the reporting period</b>                          | b.   | <u><b>400,224</b></u>        | <u><b>332,609</b></u>        |
| <br>   |      |                              |                              |
| <b>a. Reconciliation of net movement in funds to net cash flow from operating activities</b> |      |                              |                              |
| <b>Net movement in funds for the year (as per the statement of financial activities)</b>     |      | 12,814                       | 156,932                      |
| <b>Adjustments for:</b>  |      |                              |                              |
| Depreciation charges   |      | 100                          | 100                          |
| Dividends, interest from investments   |      | (2,003)                      | (81)                         |
| (Increase)/decrease in debtors   |      | 54,091                       | (115,412)                    |
| Increase/(decrease) in creditors   |      | (562)                        | (3,668)                      |
| <b>Net cash provided by (used in) operating activities</b>                                   |      | <u><b>64,440</b></u>         | <u><b>37,871</b></u>         |
| <br>   |      |                              |                              |
| <b>b. Analysis of cash and cash equivalents</b>  |      |                              |                              |
| Cash in hand   |      | 398,432                      | 332,004                      |
| Investments  |      | <u>1,792</u>                 | <u>605</u>                   |
| <b>Total cash and cash equivalents</b>   |      | <u><b>400,224</b></u>        | <u><b>332,609</b></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 2019

#### **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 2 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.

The charity adopted SORP (FRS 102) in 2015 and no transition adjustments were identified.

##### **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 2019**

**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<br>Funds<br>2019<br>£s | Restricted<br>Funds<br>2019<br>£s | Total<br>Funds<br>2019<br>£s | Total<br>Funds<br>2018<br>£s |
|-----------------------------------|-------------------------------------|-----------------------------------|------------------------------|------------------------------|
| <b>2 Donations &amp; Legacies</b> |                                     |                                   |                              |                              |
| General Donations & Legacies      | 428,361                             | 618                               | 428,979                      | 501,627                      |
| Gift Aid Donations                | 80,700                              | 2,055                             | 82,755                       | 99,368                       |
| Gift Aid recoverable              | 20,175                              | 514                               | 20,689                       | 24,842                       |
|                                   | <u>529,236</u>                      | <u>3,187</u>                      | <u>532,423</u>               | <u>625,837</u>               |
| <b>3 Investment Income</b>        |                                     |                                   |                              |                              |
| Bank Interest                     | 2,003                               | -                                 | 2,003                        | 81                           |
|                                   | <u>2,003</u>                        | <u>-</u>                          | <u>2,003</u>                 | <u>81</u>                    |
| <b>4 Grants</b>                   |                                     |                                   |                              |                              |
| Paid to Institutions              | 489,025                             | 3,187                             | 492,212                      | 442,746                      |
|                                   | <u>489,025</u>                      | <u>3,187</u>                      | <u>492,212</u>               | <u>442,746</u>               |

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

|                   | Unrestricted<br>Funds<br>2019<br>£s | Restricted<br>Funds<br>2019<br>£s | Total<br>Funds<br>2019<br>£s |
|-------------------|-------------------------------------|-----------------------------------|------------------------------|
| Humanitarian Aid  | 23,000                              | 150                               | 23,150                       |
| Ukraine           | 40,000                              | 1,347                             | 41,347                       |
| Israel            | 23,050                              | 493                               | 23,543                       |
| Ethiopian Aliyah  | 6,166                               | -                                 | 6,166                        |
| Aliyah assistance | 396,809                             | 1,197                             | 398,006                      |
|                   | <u>489,025</u>                      | <u>3,187</u>                      | <u>492,212</u>               |

**Material Grants**

| Institution | Grant value | As a % of<br>total Grants |
|-------------|-------------|---------------------------|
| EEFI        | 463,046     | 94.1%                     |

**THE EBENEZER AID FUND**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2019**

|                                     | Unrestricted<br>Funds<br>2019<br>£s | Restricted<br>Funds<br>2019<br>£s | Total<br>Funds<br>2019<br>£s | Total<br>Funds<br>2018<br>£s |
|-------------------------------------|-------------------------------------|-----------------------------------|------------------------------|------------------------------|
| <b>5 Cost of activities</b>         |                                     |                                   |                              |                              |
| <b>Humanitarian Aid Expenditure</b> |                                     |                                   |                              |                              |
| Volunteer costs                     | -                                   | -                                 | -                            | 391                          |
|                                     | -                                   | -                                 | -                            | 391                          |
| <b>Support costs</b>                |                                     |                                   |                              |                              |
| UK Staff Subsistence and Travel     | -                                   | -                                 | -                            | 18                           |
| Repairs & Maintenance               | 438                                 | -                                 | 438                          | -                            |
| Rent and Rates                      | 11,482                              | -                                 | 11,482                       | 12,186                       |
| Heat and Light                      | 3,716                               | -                                 | 3,716                        | 3,377                        |
| Printing, stationery and postage    | 46                                  | -                                 | 46                           | -                            |
| Computer support and consumables    | 7,384                               | -                                 | 7,384                        | 5,084                        |
| Bank charges and interest           | 828                                 | -                                 | 828                          | 1,010                        |
| Sundries                            | 426                                 | -                                 | 426                          | 529                          |
| Depreciation                        | 100                                 | -                                 | 100                          | 100                          |
| Bookkeeping                         | 1,652                               | -                                 | 1,652                        | -                            |
|                                     | 26,072                              | -                                 | 26,072                       | 22,303                       |
| <b>Governance Costs</b>             |                                     |                                   |                              |                              |
| Independent Examiners Fees          | 1,750                               | -                                 | 1,750                        | 1,440                        |
| Trustees Insurance                  | 635                                 | -                                 | 635                          | 643                          |
| Trustees Meeting Expenses           | 552                                 | -                                 | 552                          | 529                          |
|                                     | 2,937                               | -                                 | 2,937                        | 2,613                        |
| <b>Total cost of activities</b>     | 29,009                              | -                                 | 29,009                       | 25,306                       |

**6 Tangible Fixed assets**

|                              | Computer<br>Equipment | Furniture &<br>Fittings | Total        |
|------------------------------|-----------------------|-------------------------|--------------|
| <b>Cost:</b>                 | £                     | £                       | £            |
| At 1st January 2019          | 13,738                | 1,348                   | 15,086       |
| Disposals in 2019            | ( 13,339)             | -                       | ( 13,339)    |
| <b>At 31st December 2019</b> | <b>399</b>            | <b>1,348</b>            | <b>1,747</b> |
| <b>Depreciation</b>          |                       |                         |              |
| At 1st January 2019          | 13,539                | 1,348                   | 14,887       |
| Depreciation in 2019         | 100                   | -                       | 100          |
| Disposals in 2019            | ( 13,339)             | -                       | ( 13,339)    |
| <b>At 31st December 2019</b> | <b>300</b>            | <b>1,348</b>            | <b>1,648</b> |
| <b>Net Book Value</b>        |                       |                         |              |
| At 31st December 2018        | 199                   | -                       | 199          |
| <b>At 31st December 2019</b> | <b>99</b>             | <b>-</b>                | <b>99</b>    |

**THE EBENEZER AID FUND**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2019**

**7 Investments**

|                            | 2019<br>£s   |
|----------------------------|--------------|
| Opening Written Down Value | 605          |
| Additions                  | 1,172        |
| Revaluations               | 15           |
| Carrying Value             | <u>1,792</u> |

The investments held fall into the following classes:

|                          | Cost<br>2019<br>£s | Fair Value<br>2019<br>£s |
|--------------------------|--------------------|--------------------------|
| Cash or cash equivalents | <u>1,722</u>       | <u>1,792</u>             |

|                                  | Unrestricted<br>Funds<br>2019<br>£s | Restricted<br>Funds<br>2019<br>£s | Total<br>Funds<br>2019<br>£s | Total<br>Funds<br>2018<br>£s |
|----------------------------------|-------------------------------------|-----------------------------------|------------------------------|------------------------------|
| <b>8 Debtors and prepayments</b> |                                     |                                   |                              |                              |
| Gift Aid recoverable             | 4,500                               | 106                               | 4,606                        | 24,842                       |
| Debtors and prepayments          | 8,571                               | -                                 | 8,571                        | 7,032                        |
| Legacies Receivable              | 59,000                              | -                                 | 59,000                       | 94,420                       |
|                                  | <u>72,071</u>                       | <u>106</u>                        | <u>72,177</u>                | <u>126,294</u>               |

**9 Creditors falling due within one year**

|                              |              |          |              |              |
|------------------------------|--------------|----------|--------------|--------------|
| Trade creditors              | 166          | -        | 166          | 194          |
| Accruals and deferred income | 2,960        | -        | 2,960        | 1,573        |
| Due to Associated Fund       | 146          | -        | 146          | 943          |
|                              | <u>3,272</u> | <u>-</u> | <u>3,272</u> | <u>2,710</u> |

|  | 2019<br>£s   | 2018<br>£s   |
|--|--------------|--------------|
| Included in this balance is the Independent Examiners Fees of: | <u>1,470</u> | <u>1,220</u> |

**10 Contingent assets - legacy income**

As at 31 December 2019 two legacies were known to the Charity, for one, two interim payments have been received (£59,000 & £674) however the monetary value of the final balance is unknown, the second legacy is a one-third share of the residuary estate, monetary value unknown.

**THE EBENEZER AID FUND**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2019**

**11 Analysis of Fund Movements**

|                                      | Balance at 31<br>December<br>2018 | Incoming<br>Resources | Resources<br>Expended | Transferred<br>to General<br>Funds | Balance at<br>31<br>December<br>2019 |
|--------------------------------------|-----------------------------------|-----------------------|-----------------------|------------------------------------|--------------------------------------|
| <b>Unrestricted Funds</b>            |                                   |                       |                       |                                    |                                      |
| General Funds                        | 187,429                           | 531,239               | 454,440               | (86,000)                           | 178,228                              |
| Designated Funds                     |                                   |                       |                       |                                    |                                      |
| Special Emergency Appeal             | 5,000                             | -                     | -                     | -                                  | 5,000                                |
| EEFI                                 | 200,000                           | -                     | -                     | -                                  | 200,000                              |
| EEFI Special Projects                | 64,000                            | -                     | 64,000                | 86,000                             | 86,000                               |
|                                      | 269,000                           | -                     | 64,000                | 86,000                             | 291,000                              |
| <b>Total Unrestricted Funds</b>      | <b>456,429</b>                    | <b>531,239</b>        | <b>518,440</b>        | <b>-</b>                           | <b>469,228</b>                       |
| <b>Restricted Funds</b>              |                                   |                       |                       |                                    |                                      |
| Ukraine Appeal                       | -                                 | 1,347                 | 1,347                 | -                                  | -                                    |
| Israel Appeal                        | -                                 | 493                   | 493                   | -                                  | -                                    |
| Aliyah Assistance & Humanitarian Aid | -                                 | 1,347                 | 1,347                 | -                                  | -                                    |
| <b>Total Restricted Funds</b>        | <b>-</b>                          | <b>3,187</b>          | <b>3,187</b>          | <b>-</b>                           | <b>-</b>                             |
| <b>Total Funds</b>                   | <b>456,429</b>                    | <b>534,426</b>        | <b>521,627</b>        | <b>-</b>                           | <b>469,228</b>                       |

| 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.   |
| 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.  |
| Aliyah Assistance & Humanitarian Aid | Providing Aliyah assistance and humanitarian aid in the areas within which we work.  |
| Hanukkah Appeal                      | To meet the humanitarian needs during the winter months in the fSU by delivering aid parcels during the Hanukkah holiday.  |

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 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.

A designated fund has been established for special projects in the proceeding year. The special projects for 2020 are; £86,000 Russian aliyah.

**THE EBENEZER AID FUND**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2019**

**12 Related Party Transactions**

Ebenezer Aid Fund gave grants to Ebenezer Emergency Fund International, an associated company limited by guarantee, of £463,046 (2018: £427,996).

At the balance sheet date, £33 (2018: £942) was due from Ebenezer Aid Fund to Ebenezer Emergency Fund International.

At the balance sheet date, £113 (2018: £1) was due from Ebenezer Aid Fund to Ebenezer Emergency Fund, an associated Trust.

**13 Trustees Remuneration**

During the year, 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 2019, these costs totalled £1,652 (2018: £nil).

**14 Trustees Expenses**

During the year ended 31 December 2019, two trustees were paid expenses totalling £264 (2018: £529) for travel expenses. A total of £166 was still repayable at the year end.

**15 Trustees Donations**

The aggregate of trustee donations to the fund totalled £Nil (2018: £110).

**16 Control Relationships**

The Charity is ultimately controlled by the Trustees.