

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

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

## **Ebenezer Aid Fund**

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## **Ebenezer Aid Fund**

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

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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

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

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

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

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

##### **Aid programmes**

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

##### **Public benefit**

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

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

**ACHIEVEMENT AND PERFORMANCE**

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

**FINANCIAL REVIEW**

**Financial position and reserve policy**

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

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

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

**FUTURE PLANS**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

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

**Recruitment and appointment of new trustees**

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

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

**Induction and training of new trustees**

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

**Related parties**

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1058068

**Principal address**

Ebenezer House  
5a Poole Road  
Bournemouth  
Dorset  
BH2 5QJ

**Trustees**

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

**Independent Examiner**

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

**Bankers**

**Lloyds Bank Plc**

45-47 Old Christchurch Road  
Bournemouth  
Dorset  
BH1 1ED

**CAF Bank Ltd**

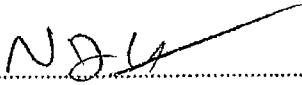
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Kingdom Bank Ltd**

Ruddington Fields Business Park  
Mere Way  
Nottingham  
NG11 6JS

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

Approved by order of the board of trustees on .....12/05/23..... and signed on its behalf by:

  
.....  
N Coates - Trustee

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

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

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

**Responsibilities and basis of report**

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

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

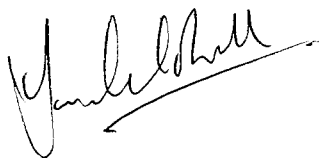
**Independent examiner's statement**

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

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

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

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



I M Rodd BSc FCA FCCA

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

Date: 26 May 2023

**Ebenezer Aid Fund**

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

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

The notes form part of these financial statements



**Ebenezer Aid Fund**

**Balance Sheet  
31 December 2022**

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

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



.....  
N Coates - Trustee

The notes form part of these financial statements

## **Ebenezer Aid Fund**

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

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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

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

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

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

##### **Income**

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

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

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

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

##### **Expenditure and irrecoverable vat**

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

Expenditure is allocated to the appropriate headings in the accounts.

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

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

##### **Tangible fixed assets**

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

Fixtures and fittings                      - 20% on cost

## **Ebenezer Aid Fund**

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

#### **1. ACCOUNTING POLICIES - continued**

##### **Tangible fixed assets**

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

##### **Debtors**

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

##### **Investments**

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

##### **Cash at bank and in hand**

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

##### **Creditors**

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

##### **Financial Instruments**

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

#### **2. DONATIONS AND LEGACIES**

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

**Ebenezer Aid Fund**

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

**3. INVESTMENT INCOME**

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

**4. GRANTS PAYABLE**

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

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

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

**5. SUPPORT COSTS**

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

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

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

**Ebenezer Aid Fund**

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

**6. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**Ebenezer Aid Fund**

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

**8. TANGIBLE FIXED ASSETS**

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

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**10. CURRENT ASSET INVESTMENTS**

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

# Ebenezer Aid Fund

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

### 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

### 12. MOVEMENT IN FUNDS

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

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

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

# Ebenezer Aid Fund

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

### 12. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
Aliyah assistance and humanitarian aid	-	(180)	180	-
	<u>-</u>	<u>(180)</u>	<u>180</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>196,734</u>	<u>29,345</u>	<u>-</u>	<u>226,079</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	272,963	(243,447)	9	29,525
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 2022

#### 12. MOVEMENT IN FUNDS - continued

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

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

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

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

#### Purpose of Restricted Funds

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

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

## **Ebenezer Aid Fund**

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

#### **12. MOVEMENT IN FUNDS - continued**

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

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

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

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

#### **Designated Fund**

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

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

#### **Transfers between funds**

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

#### **13. RELATED PARTY DISCLOSURES**

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

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

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

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

**Ebenezer Aid Fund**

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

**14. CONTROL RELATIONSHIPS**

The Charity is ultimately controlled by the Trustees.