

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

England & Wales · Charity number 1196216

Details

Other names	THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK) LTD
Status	Registered
Legal form	Charitable company
Company number	13132034
Registered	2021-10-20
Register	View on the Charity Commission register

Contact

Address
Foi - UK
St Marys House
The Broadway
Amersham
HP7 0UT

Phone
07597368497

Email
TStewart-Sweet@foi.org

Activities

Objects: 6.1 THE CHARITY'S OBJECT ('THE OBJECT') WHICH IS TO BE CARRIED OUT FOR THE PUBLIC BENEFIT IS THE ADVANCEMENT OF THE CHRISTIAN FAITH WORLDWIDE THROUGH, (BUT NOT EXCLUSIVELY THROUGH) THE HOLDING OF PRAYER MEETINGS AND PRODUCING AND/OR DISTRIBUTING LITERATURE ON CHRISTIANITY TO PROCLAIM THE NEED FOR PERSONAL SALVATION THROUGH THE LORD JESUS CHRIST TO EVERYONE WHO GOD SOVEREIGNLY BRINGS WITHIN THE SPHERE OF INFLUENCE OF THE CHARITY.6.2 THE OBJECT IS TO BE CARRIED OUT AS A PROCLAMATION OF THE BELIEFS SET OUT IN THE STATEMENT OF FAITH AT THE SCHEDULE BELOW.

Activities: The Friends of Israel Gospel Ministry (UK) proclaims biblical truth about Israel and the Messiah while bringing physical and spiritual comfort to the Jewish people. The Ministry teaches how scripture reveals Gods love and passion for Jewish people and the biblical significance of the people of Israel.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£119,661	£88,165	-	-
2024-12-31	£117,040	£51,749	-	-
2023-12-31	£82,256	£56,455	-	-
2022-12-31	£35,884	£35,437	-	-

Trustees

Name	Role	Appointed
Michael Stallard	Chair	2020-12-09
Eric John Scott		2025-09-23
John Wilcox		2020-12-09
Trevor Stewart-Sweet		2020-12-09

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

England & Wales - Charity number 1196216

Accounts

Charity registration number 1196216 (England and Wales)

Company registration number 13132034

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Stallard Mr J Wilcox Mr T Stewart-Sweet Mr Eric John Scott	(Appointed 23 September 2025)
Charity number	1196216	
Company number	13132034	
Registered office	St Mary's Court The Broadway Amersham Buckinghamshire United Kingdom HP7 0UT	
Independent examiner	Mark Jackson FCA DChA Azets Audit Services Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ	
Bankers	Lloyds Bank PO Box 1000 Andover United Kingdom BX1 1LT	

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

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THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

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 governing document, the Companies Act 2006 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).

Structure, Governance & Management

Governing document

The Friends of Israel Gospel Ministry (UK) is a company limited by guarantee, incorporated in the UK. In the event of the company being wound up, members are each required to contribute an amount not exceeding £10.

The company is governed under the Articles of Association of The Friends of Israel Gospel Ministry (UK). These articles cover the following elements: Name; Definitions; Liability of Members, Membership; Classes of Membership; Object; Powers; Benefit to Members & Trustees; General Meetings; The Trustees; Obligations of Trustees; Proceedings of Trustees; Powers of Trustees; Trustees' Interests; Records & Accounts; Indemnity; Rules; Notices; Dissolution.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Stallard

Mr E Scott

(Resigned 4 March 2025)

Mr J Wilcox

Mr T Stewart-Sweet

Mr Eric John Scott

(Appointed 23 September 2025)

Management of the charity

The day-to-day management of the FOI -UK is the responsibility of Dr. Michael Stallard, President of the Charity.

Public interest

The Friends of Israel Gospel Ministry, Inc. (FOI-US) was established in the 1930's as a Christian evangelical organization but with a particular focus on serving the Jewish community in the wake of the Holocaust (see history <https://www.foi.org/vision/history/>). Since its inception in 1938, the ministry continues to stand against every form of anti-Semitism and support the right of the Jewish people to live in their ancient homeland, Israel (although the organization is not political in nature).

As a worldwide evangelical ministry, FOI is focused on proclaiming biblical truth about Israel and the Messiah, while bringing physical and spiritual comfort to the Jewish people.

FOI achieves this through teaching how scripture reveals God's love and passion for Jewish people and the biblical significance of the land of Israel. The organization does this at conferences and events, by means of a bi-monthly magazine (<https://israelmyglory.org/>), and a radio program (<https://radio.foi.org/>).

FOI-US is registered as 501(c)(3) nonprofit corporation based in the USA. The Friends of Israel Gospel Ministry (UK) is registered as a company limited by guarantee with the Charities Commission.

The organization currently has one representative based in the UK who is tasked with growing the mission of FOI in the UK.

The FOI (UK) representative will:

1. Attend evangelical church meetings as a guest speaker to tell people about the work of FOI
2. Coordinate and run Honor Israel nights at local synagogues and other venues
3. Hold meetings and distribute literature about FOI
4. Maintain a bookshop for the sale of resources, literature and books published by FOI and other related authors

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Missionary, evangelical mission

FOI produces literature, videos, radio programs and magazines which are distributed worldwide. It will be the work of the organization to promote this in the UK. The organization, as an independent organization will monitor what literature is produced to ensure that this is purely charitable and only promote material which is purely charitable. However, it should be said that this material will be from the US entity in the first instance. As the ministry in the UK grows, the organization will look to produce its own literature to evangelize. Any proselytizing is done sensitively and without coercion. In carrying out the above activities, the Trustees will ensure that the organization and its representatives do not exert any improper pressure on people in distress or need when promoting the works of the organization.

This information is provided in the following venues: Churches, synagogues, meeting halls and other venues. All resources in the form of printed or web-based material will initially be provided by the US parent organization, The Friends of Israel Gospel Ministry, Inc., and promoted/distributed by FOI representatives in the UK. As the UK ministry grows, additional resource material will be produced and provided by FOI (UK).

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Program/Ministry Report 2025

Jewish Community news:

January

- Attended Holocaust Memorial services at Richmond United Synagogue in south London

March

- Attended a briefing on the current war situation given by the Embassy of Israel, London

March/April

- 15 day Solidarity Tour to Israel visiting senior staff at organisations supported by FOI (UK). The tour also included dedication of the bomb shelter supplied to a Kindergarten in Safed and meeting with the mayor of Tirat Carmel. We also joined our USA/Canada colleagues to visit organisations supported through the International Israel Relief Fund

June

- Visited Richmond United Synagogue to give an illustrated report of our March/April solidarity tour to Israel to the Rabbi and members of the community

July

- Meeting with the Minister for Public Affairs at the Embassy of Israel in London at which we explained how The Friends of Israel Gospel Ministry (UK) was supporting various non-profit charitable organisations in Israel be way of direct grants and the supply of bomb shelters
- Meeting with Jeremy Kelly, Head of Fundraising, MANNA - UK Branch of Meir Panim to gain further insights into the needs of the charity as they provide meals to the homeless and less well off member of Jewish society throughout Israel
- Joined the community of Richmond United Synagogue for a visit to the Imperial War Museum Holocaust Galleries
- We hosted a webinar with a guest speaker from CAMERA UK who spoke on the subject of 'Being Jewish on Campus'

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

August

- Meeting with Spencer Gelding (Chief Executive) and David Thrilling (Project Manager), Beit Halochem UK to learn more of the work being done to rehabilitate wounded veterans in Israel
- Attended a breakfast meeting at the Embassy of Israel, London, together with representatives from other organizations that support Israel.

September

- Visited Richmond United Synagogue to give a full report of our March Solidarity trip to the wider community. This was very well received and served to further strengthen relationships.

October

- Meeting with Ashton Selouk, Head of Community Campaigns at United Hatzalah to discuss further ways that FOI (UK) could assist the organisation through additional grants. As a result an exceptional grant was made for the purchase of a portable defibrillator to be carried by medics in Israel. This carries a small dedication plaque of thanks to show FOI (UK) as the donor.

November

- Attended a civic Shabbat at Wimbledon Synagogue, meeting with members of the community and furthering relationships.
- Attended a reception given by United Hatzalah in London where we were able to speak with members of the Jewish community to explain our connection with the organisation and explain how FOI (UK) supports the Jewish people in Israel
- Attended an evening event at the Jewish Cultural Centre in London to mark the departure and expulsion of Jews from Arab countries and Iran. This was organised by our friends at Harif and, once again, we had many opportunities to engage with the Jewish community
- Joined the Community of Richmond United Synagogue for their annual service of Remembrance

December

- Delivered 23 Hannukah gift boxes to Richmond United Synagogue for those in need within the Community
- Delivered Hannukah gift box to a local Jewish couple.

Other UK Ministry news

The Ministry relocated to a rented office facility in Amersham and the new address registered with Companies House and the Charities Commission.

In addition to statutory Board meetings, further meetings were held with fellow directors with regard to Ministry finance and recruitment objectives.

Meetings were also held with our accountancy firm, Azets, to discuss finance, reporting and payroll.

Throughout January, February and March, we led a 9-week 'Bridges' course and an 8-week Common Thread Bible study on Zoom.

In May we visited Scotland for a tour of 9 speaking engagements, including three new church venues.

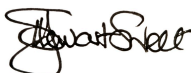
During October we were in Northern Ireland for a speaking tour with 8 church engagements.

Church ministry activity throughout the year included a total of 57 preaching/teaching engagements in the UK plus one in Portugal whilst on Holiday in December.

As time allowed, we made specific visits to 18 UK donors/constituents in April, May, July, August, October and November.

Blessings,

Trevor Stewart-Sweet
Ministry Representative (UK)



THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

What FOI-UK will do in the following year (2026)

Our plans for next year are similar to those of 2025 where our importance will be continuing to be focused on expansion of the ministry of FOI-UK.

As Honorarium continues to provide much of our personal support, we will endeavour to maintain a high level of speaking engagements. This will include planning for return visits to Northern Ireland & Scotland seeking opportunities to further grow the ministry presence.

We will also maintain our contact within the Jewish community through attending commemorative events at the JCC and in Synagogues.

We will also investigate ways of presenting more teaching sessions via Zoom and holding webinars with invited guest speakers.

Mail and email newsletters together with additional electronic communications will be used appropriately to increase contacts with donors, Christian churches, and Jewish friends.

We will seek to engage a Christian employment agency in our search for a part-time bookkeeper and administration assistant.

Trevor Stewart-Sweet's remuneration will be managed by Azets Payroll service from April 5th 2026.

Financial review

Results for the period

Total income in the year was £119,661 (2024: £117,040). Total expenditure for the year was £88,165 (2024: £51,749).

Expenditure on charitable activity for the period was £82,448 (2024: £45,967) being 93% of expenditure. The cost of generating income was £2,063 (2024: £1,473) being 3% of expenditure. Support and governance costs were £3,654 (2024: £4,309) being 4% of expenditure.

Unrestricted reserves of £118,534 (2024: £82,879) are carried over to the following financial year along with restricted reserves of £18,949 (2024: £23,108)

The Trustees gave their time freely to The Friends of Israel Gospel Ministry (UK) and received no remuneration. No connected persons received any benefit or remuneration from The Friends of Israel Gospel Ministry (UK).

Expectations for 2026

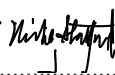
At the present burn rate The Friends of Israel Gospel Ministry (UK) has sufficient funding for current activity levels, programs and commitments in the 2026 year. There are no funding shortfalls or material commitments of concern for the coming year. Fundraising remains an issue and a challenge for most if not all non-profit organizations. Expansion of the donor base remains the preferred approach for 2026.

Risk management and reserves policy

The Trustees consider that there are no major risks at this stage of development of The Friends of Israel Gospel Ministry (UK) related to the financial sustainability of The Friends of Israel Gospel Ministry (UK). Other risks are considered minor and manageable.

The Trustees agreed to defer discussion of financial sustainability until the end of 2026 based on such a time period as a second year of financial measurements can be reviewed. At this stage in the development of The Friends of Israel Gospel Ministry (UK), it is not considered necessary or practical to set aside funds as a reserve.

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


.....

Mr M Stallard
Trustee

Date: 26 May 2026
.....

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

I report to the trustees on my examination of the financial statements of The Friends of Israel Gospel Ministry (UK) (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Mark Jackson FCA DChA
Azets Audit Services

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom

Dated: 02/06/2026

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	33,084	42,084	75,168	52,776	34,050	86,826
Charitable activities	4	40,457	-	40,457	26,029	-	26,029
Other trading activities	5	4,036	-	4,036	4,185	-	4,185
Total income		<u>77,577</u>	<u>42,084</u>	<u>119,661</u>	<u>82,990</u>	<u>34,050</u>	<u>117,040</u>
Expenditure on:							
Raising funds	6	2,063	-	2,063	1,473	-	1,473
Charitable activities	7	39,859	46,243	86,102	35,584	14,692	50,276
Total expenditure		<u>41,922</u>	<u>46,243</u>	<u>88,165</u>	<u>37,057</u>	<u>14,692</u>	<u>51,749</u>
Net income/(expenditure) and movement in funds		35,655	(4,159)	31,496	45,933	19,358	65,291
Reconciliation of funds:							
Fund balances at 1 January 2025		<u>82,879</u>	<u>23,108</u>	<u>105,987</u>	<u>36,946</u>	<u>3,750</u>	<u>40,696</u>
Fund balances at 31 December 2025		<u>118,534</u>	<u>18,949</u>	<u>137,483</u>	<u>82,879</u>	<u>23,108</u>	<u>105,987</u>

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

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Stocks	13	2,823		3,156	
Debtors	14	44		43	
Cash at bank and in hand		138,371		106,407	
		<u>141,238</u>		<u>109,606</u>	
Creditors: amounts falling due within one year	15	<u>(3,755)</u>		<u>(3,619)</u>	
Net current assets			<u>137,483</u>		<u>105,987</u>
The funds of the charity					
Restricted income funds	16		18,949		23,108
Unrestricted funds	17		118,534		82,879
			<u>137,483</u>		<u>105,987</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 06 - May - 2026


Mr J Wilcox
Trustee

Company registration number 13132034 (England and Wales)

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The Friends of Israel Gospel Ministry (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is St Mary's Court, The Broadway, Amersham, Buckinghamshire, HP7 0UT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, 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 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.

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.

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 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.

1.8 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 debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors 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 creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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 Donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	33,084	42,084	75,168	52,776	34,050	86,826

4 Charitable activities

		2025 £	2024 £
Income from charitable activities		40,457	26,029

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Other trading activities

	2025 £	2024 £
Income from trading activities	4,036	4,185

6 Raising funds

	2025 £	2024 £
Expenditure on trading activities	2,063	1,473

7 Charitable activities

	2025 £	2024 £
Travel	8,236	12,373
Office supplies	862	315
Occupancy costs	11,878	3,623
Ministry expenses	59,500	27,520
Information technology	1,972	2,136
	<u>82,448</u>	<u>45,967</u>
Share of support costs (see note 8)	1,847	2,433
Share of governance costs (see note 8)	1,807	1,876
	<u>86,102</u>	<u>50,276</u>
Analysis by fund		
Unrestricted funds	39,859	35,584
Restricted funds	46,243	14,692
	<u>86,102</u>	<u>50,276</u>

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Exchange (gains)/losses	(87)	-	(87)	55	-	55
Postage	1,061	-	1,061	1,316	-	1,316
Sundry expenses	873	-	873	1,062	-	1,062
Independent examination fee	-	1,704	1,704	-	1,620	1,620
Legal and professional	-	103	103	-	256	256
	<u>1,847</u>	<u>1,807</u>	<u>3,654</u>	<u>2,433</u>	<u>1,876</u>	<u>4,309</u>
Analysed between						
Charitable activities	<u>1,847</u>	<u>1,807</u>	<u>3,654</u>	<u>2,433</u>	<u>1,876</u>	<u>4,309</u>

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Exchange (gains)/losses	(87)	55
Fees payable for the independent examination of the charity's financial statements	1,704	1,620
	<u>1,704</u>	<u>1,620</u>

10 Trustees

One of the trustees received remuneration of £8,805 from the charity during the year (2024 - £Nil) in respect of their role as FOI representative, and not in respect of their services as a trustee. No other trustees (or any persons connected with them) received any remuneration.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-
	<u>-</u>	<u>-</u>

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

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

13	Stocks		2025	2024
			£	£
	Finished goods and goods for resale		2,823	3,156
			<u> </u>	<u> </u>
14	Debtors			
			2025	2024
	Amounts falling due within one year:		£	£
	Trade debtors		44	43
			<u> </u>	<u> </u>
15	Creditors: amounts falling due within one year			
			2025	2024
			£	£
	Trade creditors		1,240	722
	Due to Friends of Israel, USA		811	1,277
	Accruals		1,704	1,620
			<u> </u>	<u> </u>
			3,755	3,619
			<u> </u>	<u> </u>

16 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 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Provision of bomb shelter	23,108	42,084	(46,243)	18,949
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:				
	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Provision of bomb shelter	3,750	34,050	(14,692)	23,108
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The restricted fund is for the purpose of providing a bomb shelter in Israel.

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

17 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 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	82,879	77,577	(41,922)	118,534
	<u>82,879</u>	<u>77,577</u>	<u>(41,922)</u>	<u>118,534</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	36,946	82,990	(37,057)	82,879
	<u>36,946</u>	<u>82,990</u>	<u>(37,057)</u>	<u>82,879</u>

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Current assets/(liabilities)	118,534	18,949	137,483
	<u>118,534</u>	<u>18,949</u>	<u>137,483</u>
	<u>118,534</u>	<u>18,949</u>	<u>137,483</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	82,879	23,108	105,987
	<u>82,879</u>	<u>23,108</u>	<u>105,987</u>
	<u>82,879</u>	<u>23,108</u>	<u>105,987</u>

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	10,255	10,255
Between two and five years	10,255	20,510
	<u>20,510</u>	<u>30,765</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

England & Wales - Charity number 1196216

Accounts

Charity registration number 1196216

Company registration number 13132034 (England and Wales)

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Stallard Mr E Scott Mr J Wilcox Mr T Stewart-Sweet
Charity number	1196216
Company number	13132034
Registered office	9 Chess Close Latimer Chesham Buckinghamshire United Kingdom HP5 1UU
Independent examiner	Mark Jackson FCA DChA Azets Audit Services Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ
Bankers	Lloyds Bank PO Box 1000 Andover United Kingdom BX1 1LT

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

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THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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).

Structure, Governance & Management

Governing document

The Friends of Israel Gospel Ministry (UK) is a company limited by guarantee, incorporated in the UK. In the event of the company being wound up, members are each required to contribute an amount not exceeding £10.

The company is governed under the Articles of Association of The Friends of Israel Gospel Ministry (UK). These articles cover the following elements: Name; Definitions; Liability of Members, Membership; Classes of Membership; Object; Powers; Benefit to Members & Trustees; General Meetings; The Trustees; Obligations of Trustees; Proceedings of Trustees; Powers of Trustees; Trustees' Interests; Records & Accounts; Indemnity; Rules; Notices; Dissolution.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Stallard

Mr E Scott

Mr J Wilcox

Mr T Stewart-Sweet

Management of the charity

The day-to-day management of the FOI -UK is the responsibility of Dr. Michael Stallard, President of the Charity.

Public interest

The Friends of Israel Gospel Ministry, Inc. (FOI-US) was established in the 1930's as a Christian evangelical organization but with a particular focus on serving the Jewish community in the wake of the Holocaust (see history <https://www.foi.org/vision/history/>). Since its inception in 1938, the ministry continues to stand against every form of anti-Semitism and support the right of the Jewish people to live in their ancient homeland, Israel (although the organization is not political in nature).

As a worldwide evangelical ministry, FOI is focused on proclaiming biblical truth about Israel and the Messiah, while bringing physical and spiritual comfort to the Jewish people.

FOI achieves this through teaching how scripture reveals God's love and passion for Jewish people and the biblical significance of the land of Israel. The organization does this at conferences and events, by means of a bi-monthly magazine (<https://israelmyglory.org/>), and a radio program (<https://radio.foi.org/>).

FOI-US is registered as 501(c)(3) nonprofit corporation based in the USA. The Friends of Israel Gospel Ministry (UK) is registered as a company limited by guarantee with the Charities Commission.

The organization currently has one representative based in the UK who is tasked with growing the mission of FOI in the UK.

The FOI (UK) representative will:

1. Attend evangelical church meetings as a guest speaker to tell people about the work of FOI
2. Coordinate and run Honor Israel nights at local synagogues and other venues
3. Hold meetings and distribute literature about FOI
4. Maintain a bookshop for the sale of resources, literature and books published by FOI and other related authors

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Missionary, evangelical mission

FOI produces literature, videos, radio programs and magazines which are distributed worldwide. It will be the work of the organization to promote this in the UK. The organization, as an independent organization will monitor what literature is produced to ensure that this is purely charitable and only promote material which is purely charitable. However, it should be said that this material will be from the US entity in the first instance. As the ministry in the UK grows, the organization will look to produce its own literature to evangelize. Any proselytizing is done sensitively and without coercion. In carrying out the above activities, the Trustees will ensure that the organization and its representatives do not exert any improper pressure on people in distress or need when promoting the works of the organization.

This information is provided in the following venues: Churches, synagogues, meeting halls and other venues. All resources in the form of printed or web-based material will initially be provided by the US parent organization, The Friends of Israel Gospel Ministry, Inc., and promoted/distributed by FOI representatives in the UK. As the UK ministry grows, additional resource material will be produced and provided by FOI (UK).

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Program/Ministry Report 2024

Jewish Community news:

In January we attended Holocaust Memorial services at the Jewish Cultural Centre (JW3) in London and Richmond Synagogue.

In March, at the invitation of the Rabbi, I gave a presentation at Richmond United Synagogue of the work of FOI at a Saturday morning Shabbat service which was warmly received and further helped strengthen our relationship with the Community. In April, we attended a Passover Seder meal at the invitation of the Rabbi. In September we met with the Rabbi to offer support to the Community from a European grant fund held in the USA. We subsequently received a number of options and finally agreed on a grant to enable the less well-off members of the Community to attend festival meals at little or no cost to themselves and a smaller amount to assist with Synagogue youth clubs. In November we joined the Community for their annual service of Remembrance, and in early December we delivered 30 Hannukah gift boxes for those in need within the Community.

We also attended a Passover meal celebration at Wimbledon Synagogue.

In May and November we received personal invitations to receptions held by the National Jewish Assembly (NJA) in London. We sponsored the May event and were given space for an information table where we distributed leaflets describing some of the main areas of support for the Jewish community worldwide. This led to many interesting conversations. At the November event we were introduced to 2 Israeli mayors and again Give details of the support FOI gives. We received an open invitation to visit the township of one mayor which we plan to do in 2025.

In March received an invitation from the Chief Rabbi's office to attend a brunch at the Israeli Ambassador's residence in London. We were the only Gentiles present and it provided many opportunities to share the work of FOI as well as renewing contact with Israeli Diplomatic staff.

Additionally, we had meetings in September with four Jewish non-profit organisations following the provision of financial grants from FOI UK funds and arranged for future visits in 2025 to meet with staff at their Israel facilities. Additional funds were received in early 2024 enabling the purchase of a second bomb shelter for \$20,000. This was placed in a kindergarten in the northern Galilee town of Tzfat (Safed).

Other UK Ministry news

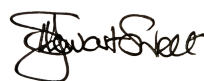
Throughout January, February and March, we led a 9-week 'Bridges' course and an 8-week Common Thread Bible study on Zoom.

Church ministry activity throughout the year included 63 preaching/teaching engagements

Activity in August was minimised due to having cataract surgery in both eyes. Nevertheless.

During October we were in Northern Ireland for a 16-day speaking tour with 10 church engagements where the teaching was focused on the future Salvation of Israel from Isaiah 59-62. This tour included speaking at a previously unknown church.

Blessings,



Trevor Stewart-Sweet
Ministry Representative (UK)

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

What FOI-UK will do in the following year (2025)

Our plans for next year are similar to those of 2024 where our importance will be continuing to be focused on expansion of the ministry of FOI-UK.

As Honorarium provides much of our personal support, we will endeavor to maintain a high level of speaking engagements. This will include planning for a return visit to Northern Ireland and seeking opportunities to further grow the ministry presence in previously unknown churches.

We will also look to increase our contact within the Jewish community through attending commemorative events at the JCC and in Synagogues.

We will also investigate ways of presenting more teaching sessions via Zoom and holding webinars with invited guest speakers.

Mail and email newsletters together with additional electronic communications will be used appropriately to increase contacts with donors, Christian churches, and Jewish friends.

In preparation for the employment of a part-time bookkeeper and administration assistant, we will look to move the bulk of ministry operations from a home-office to an office facility in the local area. This will allow more focus to be placed on ministry activities and donor recruitment.

Financial review

Results for the period

Total income in the year was £117,040 (2023: £82,256). Total expenditure for the year was £51,749 (2023: £56,456).

Expenditure on charitable activity for the period was £45,967 (2023: £48,638) being 89% of expenditure. The cost of generating income was £1,473 (2023: £2,566) being 3% of expenditure. Support and governance costs were £4,309 (2023: £5,252) being 8% of expenditure.

Unrestricted reserves of £82,879 (2023: £36,946) are carried over to the following financial year along with restricted reserves of £23,108 (2023: £3,750)

The Trustees gave their time freely to The Friends of Israel Gospel Ministry (UK) and received no remuneration. No connected persons received any benefit or remuneration from The Friends of Israel Gospel Ministry (UK).

Expectations for 2025

At the present burn rate The Friends of Israel Gospel Ministry (UK) has sufficient funding for current activity levels, programs and commitments in the 2025 year. There are no funding shortfalls or material commitments of concern for the coming year. Fundraising remains an issue and a challenge for most if not all non-profit organizations. Expansion of the donor base remains the preferred approach for 2025.

Risk management and reserves policy

The Trustees consider that there are no major risks at this stage of development of The Friends of Israel Gospel Ministry (UK) related to the financial sustainability of The Friends of Israel Gospel Ministry (UK). Other risks are considered minor and manageable.

The Trustees agreed to defer discussion of financial sustainability until the end of 2024 based on such a time period as a second year of financial measurements can be reviewed. At this stage in the development of The Friends of Israel Gospel Ministry (UK), it is not considered necessary or practical to set aside funds as a reserve.

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

Mike Stallard

Mr M Stallard

Trustee

Date: 18 August 2025

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

I report to the trustees on my examination of the financial statements of The Friends of Israel Gospel Ministry (UK) (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Mark Jackson FCA DChA

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom

Dated: ...19.8.2025

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<u>Income from:</u>							
Donations and legacies	3	52,776	34,050	86,826	30,302	23,182	53,484
Charitable activities	4	26,029	-	26,029	25,118	-	25,118
Other trading activities	5	4,185	-	4,185	3,654	-	3,654
Total income		<u>82,990</u>	<u>34,050</u>	<u>117,040</u>	<u>59,074</u>	<u>23,182</u>	<u>82,256</u>
<u>Expenditure on:</u>							
Raising funds	6	1,473	-	1,473	2,566	-	2,566
Charitable activities	7	35,584	14,692	50,276	34,458	19,432	53,890
Total expenditure		<u>37,057</u>	<u>14,692</u>	<u>51,749</u>	<u>37,024</u>	<u>19,432</u>	<u>56,456</u>
Net income for the year/ Net movement in funds		45,933	19,358	65,291	22,050	3,750	25,800
Fund balances at 1 January 2024		<u>36,946</u>	<u>3,750</u>	<u>40,696</u>	<u>14,896</u>	<u>-</u>	<u>14,896</u>
Fund balances at 31 December 2024		<u><u>82,879</u></u>	<u><u>23,108</u></u>	<u><u>105,987</u></u>	<u><u>36,946</u></u>	<u><u>3,750</u></u>	<u><u>40,696</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Stocks	12	3,156		1,640	
Debtors	13	43		159	
Cash at bank and in hand		106,407		72,323	
		<u>109,606</u>		<u>74,122</u>	
Creditors: amounts falling due within one year					
	14	<u>(3,619)</u>		<u>(33,426)</u>	
Net current assets			<u>105,987</u>		<u>40,696</u>
Income funds					
Restricted funds	15		23,108		3,750
Unrestricted funds			82,879		36,946
			<u>105,987</u>		<u>40,696</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 29 July 2025.



.....
Mr J Wilcox
Trustee

Company registration number 13132034

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

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

1 Accounting policies

Charity information

The Friends of Israel Gospel Ministry (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 9 Chess Close, Latimer, Chesham, Buckinghamshire, HP5 1UU, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, 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 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 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.

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.

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 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.

1.8 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 debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors 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 creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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 Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	52,776	34,050	86,826	30,302	23,182	53,484

4 Charitable activities

		2024 £	2023 £
Income from charitable activities		26,029	25,118

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Other trading activities

	2024 £	2023 £
Income from trading activities	4,185	3,654

6 Raising funds

	2024 £	2023 £
Expenditure on trading activities	1,473	2,566

7 Charitable activities

	2024 £	2023 £
Travel	12,373	8,741
Office supplies	315	281
Occupancy costs	3,623	699
Ministry expenses	27,520	38,435
Information technology	2,136	482
	<u>45,967</u>	<u>48,638</u>
Share of support costs (see note 8)	2,433	1,874
Share of governance costs (see note 8)	1,876	3,378
	<u>50,276</u>	<u>53,890</u>
Analysis by fund		
Unrestricted funds	35,584	34,458
Restricted funds	14,692	19,432
	<u>50,276</u>	<u>53,890</u>

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Exchange Losses	55	-	55	54	-	54
Postage	1,316	-	1,316	958	-	958
Sundry expenses	1,062	-	1,062	862	-	862
Independent examination fee	-	1,620	1,620	-	1,560	1,560
Legal and professional	-	256	256	-	1,818	1,818
	<u>2,433</u>	<u>1,876</u>	<u>4,309</u>	<u>1,874</u>	<u>3,378</u>	<u>5,252</u>
Analysed between Charitable activities	<u>2,433</u>	<u>1,876</u>	<u>4,309</u>	<u>1,874</u>	<u>3,378</u>	<u>5,252</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023 - £4,285).

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>3,156</u>	<u>1,640</u>

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	43	159
	<u>43</u>	<u>159</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	722	1,488
Due to Friends of Israel, USA	1,277	30,498
Accruals	1,620	1,440
	<u>3,619</u>	<u>33,426</u>

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended ¹	Balance at January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£	£	£
Provision of bomb shelter	23,182	(19,432)	3,750	34,050	(14,692)	23,108
	<u>23,182</u>	<u>(19,432)</u>	<u>3,750</u>	<u>34,050</u>	<u>(14,692)</u>	<u>23,108</u>

The restricted fund is for the purpose of providing a bomb shelter in Israel.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023
	£	£	£	£	£
Fund balances at 31 December 2024 are represented by:					
Current assets/(liabilities)	82,879	23,108	105,987	36,946	3,750
	<u>82,879</u>	<u>23,108</u>	<u>105,987</u>	<u>36,946</u>	<u>3,750</u>

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	10,255	-
Between two and five years	20,510	-
	<u>30,765</u>	<u>-</u>
	<u><u>30,765</u></u>	<u><u>-</u></u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

England & Wales - Charity number 1196216

Accounts



THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

**Trustees Annual Report
For the year ended 31 December 2023**

**Charity Number 1196216
Company Number 13132034**

The Friends of Israel Gospel Ministry (UK)
Trustees' Annual Report (Including Directors' Report)
Year Ended 31 December 2023

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The Friends of Israel Gospel Ministry (UK)
Trustees' Annual Report (Including Directors' Report)
Period Ended 31 December 2023

Company Registration Number : 13132034

Charity Registration Number : 1196216

Registered office Address of the Charity : 9 Chess Close, Latimer, Chesham, England, HP5 1UU

Directors (Trustees) : Dr Michael Stallard
Mr Trevor Stewart-Sweet
Mr John Wilcox
Mr Eric Scott (from 6 January 2023)

Bankers : Lloyds Bank
PO Box 1000
Andover
BX1 1LT

Independent Examiner : David Green MA (Cantab) FCA
Azets
Suites B & D
Burnham Yard
Beaconsfield
Buckinghamshire
HP9 2JH

Accountants : Azets
Suites B & D
Burnham Yard
Beaconsfield
Buckinghamshire
HP9 2JH

The Friends of Israel Gospel Ministry (UK)
Trustees' Annual Report (Including Directors' Report)
Year Ended 31 December 2023

The Directors present the report and the financial statements of the charity for the year ended 31 December 2023. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance & Management

Governing Document

The Friends of Israel Gospel Ministry (UK) is a company limited by guarantee, incorporated in the UK. In the event of the company being wound up, members are each required to contribute an amount not exceeding £10.

The company is governed under the Articles of Association of The Friends of Israel Gospel Ministry (UK). These articles cover the following elements: Name; Definitions; Liability of Members, Membership; Classes of Membership; Object; Powers; Benefit to Members & Trustees; General Meetings; The Trustees; Obligations of Trustees; Proceedings of Trustees; Powers of Trustees; Trustees' Interests; Records & Accounts; Indemnity; Rules; Notices; Dissolution.

Trustees

Dr Michael Stallard, Trevor Stewart-Sweet, John Wilcox, Eric Scott (from 6 January 2023)

Management of the charity

The day-to-day management of the FOI -UK is the responsibility of Dr. Michael Stallard, President of the Charity.

Public Interest

The Friends of Israel Gospel Ministry, Inc. (FOI-US) was established in the 1930's as a Christian evangelical organization but with a particular focus on serving the Jewish community in the wake of the Holocaust (see history <https://www.foi.org/vision/history/>). Since its inception in 1938, the ministry continues to stand against every form of anti-Semitism and support the right of the Jewish people to live in their ancient homeland, Israel (although the organization is not political in nature).

As a worldwide evangelical ministry, FOI is focused on proclaiming biblical truth about Israel and the Messiah, while bringing physical and spiritual comfort to the Jewish people.

FOI achieves this through teaching how scripture reveals God's love and passion for Jewish people and the biblical significance of the land of Israel. The organization does this at conferences and events, by means of a bi-monthly magazine (<https://israelmyglory.org/>), and a radio program (<https://radio.foi.org>).

FOI-US is registered as 501(c)(3) nonprofit corporation based in the USA. The Friends of Israel Gospel Ministry (UK) is registered as a company limited by guarantee with the Charities Commission.

The organization currently has one representative based in the UK who is tasked with growing the mission of FOI in the UK.

The FOI (UK) representative will:

1. Attend evangelical church meetings as a guest speaker to tell people about the work of FOI
2. Coordinate and run Honor Israel nights at local synagogues and other venues
3. Hold meetings and distribute literature about FOI
4. Maintain a bookshop for the sale of resources, literature and books published by FOI and other related authors

Missionary, evangelical mission

FOI produces literature, videos, radio programs and magazines which are distributed worldwide. It will be the work of the organization to promote this in the UK. The organization, as an independent organization will monitor what literature is produced to ensure that this is purely charitable and only promote material which is purely charitable. However, it should be said that this material will be from the US entity in the first instance. As the ministry in the UK grows, the organization will look to produce its own literature to evangelize. Any proselytizing is done sensitively and without coercion. In carrying out the above activities, the Trustees will ensure that the organization and its representatives do not exert any improper pressure on people in distress or need when promoting the works of the organization.

This information is provided in the following venues: Churches, synagogues, meeting halls and other venues. All resources in the form of printed or web-based material will initially be provided by the US parent organization, The Friends of Israel Gospel Ministry, Inc., and promoted/distributed by FOI representatives in the UK. As the UK ministry grows, additional resource material will be produced and provided by FOI (UK).

The Friends of Israel Gospel Ministry (UK)
Trustees' Annual Report (Including Directors' Report)
Year Ended 31 December 2023

Program/Ministry Report 2023

In January we attended Holocaust Memorial services at the Jewish Cultural Centre (JW3) in London and Richmond Synagogue. We also attended Wimbledon Synagogue for a memorial event and Richmond Synagogue for a further 3 cultural/memorial events. We have been warmly welcomed by both the Rabbi and the community at Richmond where the strength of our relationship was demonstrated when we received an invitation to present the Ministry of FOI (UK) at a future Shabbat service early in 2024.

Throughout January, February and March, we led three separate 9-week 'Bridges' courses on Zoom. 'Bridges' is a free entry-level training course that equips participants to connect with and bring hope to the Jewish community in their local area and beyond.

In May we travelled to the USA to attend the FOI Staff conference and a course designed to assist us in raising personal support from our UK constituents.

In early July we travelled to Poland and assisted at a Friends of Israel Children's Camp in the south of Poland. This was followed by a visit to the east near the border with Belarus where we joined the Jewish community for a day of commemoration and remembrance. We visited a number of sites where Jewish people had been murdered in WWII. We then travelled to the FOI farm near Warsaw to spend 3 days with a group of Ukrainian Jewish Adults at a 'Holiday with the Bible' camp. Here we had the opportunity to learn first-hand of the devastating effects of war on Jewish communities in the South of Ukraine and the hardships of forced migration from Kharkiv to Odessa.

During July/August we were in Northern Ireland for an 18-day speaking tour with 12 engagements. Subjects taught included Zechariah chapters 12 & 13, Psalm 36, and a half-day conference where the subject was Isaiah chapters 25, 26 & 27. This was immediately followed by an 18-day speaking tour of Scotland consisting of 11 engagements. During this tour we had opportunities to introduce the Ministry and teach in 3 previously unknown churches. This included a conference in Edinburgh where the subject was Isaiah chapters 25, 26 & 27. Other subjects were Ezekiel 36, 37 and Hebrews 10.

In October we led a fellowship meal to remember the Jewish Feast of Tabernacles at a church in Stoke-on-Trent., followed by Sunday morning teaching on the subject of Messiah in the Feast of Tabernacles. In December we continued to build relationships with the Jewish community by distributing Hanukkah gift boxes which were well received

Church ministry activity this year included 58 preaching/teaching engagements and speaking at 3 conferences. We also added more than 167 contacts to our mailing list.

Financially, Ministry income was almost double that of 2022 due to appeals launched as a result of the October 7th attack from Hamas. One such appeal was for funds to purchase a bomb shelter from Operation Lifeshield in Israel. This raised sufficient money for the Ministry to transfer \$24,500 (approx. £19,400) for a shelter that has now been located at a school for boys near Ben Gurion Airport.

Blessings,

Trevor Stewart-Sweet

Trevor Stewart-Sweet
Ministry Representative (UK)

What FOI-UK will do in the following year (2024)

Our plans for next year are similar to those of 2023 where our importance will be continuing to be focused on expansion of the ministry of FOI-UK.

As Honorarium provides much of our personal support, we will endeavor to maintain a high level of speaking engagements. This will include planning for a return visit to Northern Ireland and seeking opportunities to further grow the ministry presence in previously unknown churches.

We will also look to increase our contact within the Jewish community through attending commemorative events at the JCC and in Synagogues.

As donations permit, we will purchase a second bomb shelter to protect Israeli citizens and examine charitable giving directly to Jewish organizations operating in Israel that have a UK office for contact. This will create greater visibility of the Ministry within the Jewish Community and provide more direct feedback to our local donors.

We will also investigate ways of presenting more teaching sessions via Zoom and holding webinars with invited guest speakers.

Mail and email newsletters together with additional electronic communications will be used appropriately to increase contacts with donors, Christian churches, and Jewish friends.

FINANCIAL REVIEW

Results for the period

A summary of results for the year is given on page 9 of this report.

Total income in the year was £82,256 (2022: £35,884). Total expenditure for the year was £56,455 (2022: £35,437).

Expenditure on charitable activity for the period was £48,638 (2022: £30,018) being 86.2% of expenditure. The cost of generating income was £2,566, (2022: £1,753) being 4.5% of expenditure. Governance costs were £5,252 (2022: £3,666) being 9.3% of expenditure.

Unrestricted reserves of £36,946 (2022: £14,896) are carried over to the following financial year along with restricted reserves of £3,750 (2022: £Nil)

The Trustees gave their time freely to The Friends of Israel Gospel Ministry (UK) and received no remuneration. No connected persons received any benefit or remuneration from The Friends of Israel Gospel Ministry (UK).

Expectations for 2024

At the present burn rate The Friends of Israel Gospel Ministry (UK) has sufficient funding for current activity levels, programs and commitments in the 2024 year. There are no funding shortfalls or material commitments of concern for the coming year. Fundraising remains an issue and a challenge for most if not all non-profit organizations. Expansion of the donor base remains the preferred approach for 2024.

Risk management and reserves policy

The Trustees consider that there are no major risks at this stage of development of The Friends of Israel Gospel Ministry (UK) related to the financial sustainability of The Friends of Israel Gospel Ministry (UK). Other risks are considered minor and manageable.

The Trustees agreed to defer discussion of financial sustainability until the end of 2024 based on such a time period as a second year of financial measurements can be reviewed. At this stage in the development of The Friends of Israel Gospel Ministry (UK), it is not considered necessary or practical to set aside funds as a reserve.

Statement of Trustees' responsibilities

The trustees (who are also directors of The Friends of Israel Gospel Ministry (UK) Limited for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Audit

Under the terms of the Charities Act 2011, the Company does not require an audit, but it does require that the accounts are independently examined, and the corresponding report is included within the accounts.

Declaration

Approved by the Board on 24 September 2024 and signed on its behalf by:

Mike Stallard
.....

Dr Michael Stallard

President

The Friends of Israel Gospel Ministry (UK)
Independent Examiner's Report to the Trustees of The Friends of Israel Gospel Ministry
Year Ended 31 December 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st December 2023 which are set out on pages 9 to 14.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

David Green

.....
David Green MA (Cantab) FCA

Azets
Suites B & D
Burnham Yard
Beaconsfield
Buckinghamshire
HP9 2JH

25 September 2024

The Friends of Israel Gospel Ministry (UK)
Statement of Financial Activities (including an Income and Expenditure account)
Period Ended 31 December 2023

	<u>Notes</u>	<u>Total Funds 2023</u> £	<u>Total Funds 2022</u> £
<u>Incoming resources</u>			
Donations	5	53,484	24,080
Charitable Activities		25,118	8,764
Trading Activities		3,654	3,040
		<hr/>	<hr/>
<i>Total Incoming Resources</i>		82,256	35,884
<u>Resources Expended</u>			
Charitable activities	6	(48,638)	(30,018)
Cost of trading activities		(2,566)	(1,753)
Support costs	7	(5,252)	(3,666)
		<hr/>	<hr/>
<i>Total Resources Expended</i>		(56,455)	(35,437)
		<hr/>	<hr/>
<i>Net movement in the year</i>		25,800	447
Reconciliation of Funds			
Total Funds brought forward		14,896	14,449
		<hr/>	<hr/>
<i>Total Funds carried forward</i>		40,696	14,896

All income and expenditure derive from continuing activities.

The Friends of Israel Gospel Ministry (UK)
 Balance Sheet (Company No: 13132034)
 As of 31 December 2023

	<u>Notes</u>	<u>Total Funds 2023</u> £	<u>Total Funds 2022</u> £
CURRENT ASSETS			
Stock		1,640	1,196
Cash in hand and at Bank		72,323	46,321
Debtors	8	159	-
LESS: CURRENT LIABILITIES			
Creditors	9	(33,426)	(32,621)
NET CURRENT ASSETS		<u>40,696</u>	<u>14,896</u>
NET ASSETS		<u>40,696</u>	<u>14,896</u>
FINANCED BY:			
Restricted funds		3,750	-
Unrestricted funds		36,946	14,896
Total funds		<u>40,696</u>	<u>14,896</u>

For the period ending 31 December 2023 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved by the Board on 24 September 2024 and signed on its behalf by:



John Wilcox

Trustee

1. GENERAL INFORMATION

The Friends of Israel Gospel Ministry (UK) is a company limited by guarantee in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees' Annual Report (including Directors' Report).

2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102), the Companies Act 2006 and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historic cost convention. The financial statements are presented in sterling (£) which is also the functional currency of the company. The company meets the definition of a public benefit entity under FRS 102.

A summary of the significant accounting policies applied in the preparation of these accounts are set out below

(a) Incoming Resources

All incoming resources are included on the Statement of Financial Activities when recognized in the period in which the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

As provided in the SORP (FRS 102) no amount is included in the financial statements for volunteer time.

(b) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognized where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

(c) Value Added Tax

The charity is not registered for Value Added Tax. In these Financial Statements, where applicable, expenditure is shown inclusive of VAT.

(d) Cash Flow Statement

Under Financial Reporting Standard SORP (FRS 102), the charity is not required to produce a Cash Flow Statement as it is a small charity.

(e) Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted funds can be spent or applied at the discretion of the trustees to further any of the charity's purposes.

3. ACCOUNTING POLICIES (continued)

(f) Going Concern

The accounts are prepared on a going concern basis. The use of the going concern basis of accounting is appropriate because there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the Charity to continue as a going concern.

4. TAXATION

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

5. DONATIONS

Included within donations is £23,182 (2022: £nil) or restricted fund donations.

6. ANALYSIS OF CHARITABLE ACTIVITIES

	<u>2023</u>	<u>2022</u>
	£	£
Ministry Expenses	38,435	24,982
Office Supplies	281	375
Information Technology	482	458
Occupancy	699	60
Travel	8,741	3,740
Cost of Goods Sold	-	403
	<u>48,638</u>	<u>30,018</u>

Included within ministry expenses is £19,432 (2022: £Nil) or restricted expenditure.

7. SUPPORT COSTS

Legal and professional fees	3,378	2,089
Postage	958	663
Sundry expenses	862	979
Foreign exchange (gain)/loss	54	(65)
	<u>5,252</u>	<u>3,666</u>

8. DEBTORS

Trade debtors	159	-
	<u>159</u>	<u>-</u>

9. CREDITORS

Due to Friends of Israel, USA	30,498	32,621
Trade creditors	1,488	-
Accruals	1,440	-
	<u>33,426</u>	<u>32,621</u>

10. CHARITY FUNDS

	As at 1 Jan	Income	Expenditure	As of 31 December 2023
Unrestricted funds	14,896	59,074	- 37,024	36,946
Restricted funds	-	<u>23,182</u>	<u>- 19,432</u>	<u>3,750</u>
Total funds	<u>14,896</u>	<u>82,256</u>	<u>- 56,456</u>	<u>40,696</u>

The only restricted fund is for the purpose of providing a bomb shelter in Israel.
In the prior year all of the funds were unrestricted.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	As at 31 December 2023	As at 31 December 2022
Current asset	70,372	3,750	74,122	47,517
Creditors	<u>- 33,426</u>	<u>-</u>	<u>- 33,426</u>	<u>-32,621</u>
Total funds	<u>36,946</u>	<u>3,750</u>	<u>40,696</u>	<u>14,896</u>

12. EMPLOYEE INFORMATION

There are no employees in the current or prior years.

13. TRUSTEE AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

No remuneration was paid to the trustees during the period.

The total key management personnel remuneration is £nil

Expenses totaling £4,285 (2022: £nil) were reimbursed to one trustee (2022: Nil) during the period.

14. RELATED PARTY TRANSACTIONS

There are no related party transactions during the current or prior years other than the reimbursement of expenses to one trustee (see note 13).

THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

England & Wales - Charity number 1196216

Accounts



THE FRIENDS OF ISRAEL GOSPEL MINISTRY (UK)

**Trustees Annual Report
For the year ended 31 December 2022**

**Charity Number 1196216
Company Number 13132034**

The Friends of Israel Gospel Ministry (UK)
Trustees' Annual Report (Including Directors' Report)
Year Ended 31 December 2022

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The Friends of Israel Gospel Ministry (UK)
Trustees' Annual Report (Including Directors' Report)
Period Ended 31 December 2022

Company Registration Number : 13132034

Charity Registration Number : 1196216

Registered office Address of the Charity : FOI UK, PO Box 940
Chesham, UK Hp5 9DQ

Directors (Trustees) : Dr Michael Stallard
Mr Trevor Stewart-Sweet
Mr John Wilcox
Mr Eric Scott (from 6 January 2023)

Bankers : Lloyds Bank
PO Box 1000
Andover
BX1 1LT

Independent Examiner : David Green MA (Cantab) ACA Azets
Suites B & D
Burnham Yard
Beaconsfield
Buckinghamshire
HP9 2JH

Accountants : Azets
Suites B & D
Burnham Yard
Beaconsfield
Buckinghamshire
HP9 2JH

The Friends of Israel Gospel Ministry (UK)
Trustees' Annual Report (Including Directors' Report)
Year Ended 31 December 2022

The Directors present the report and the financial statements of the charity for the year ended 31 December 2022. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance & Management

Governing Document

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Trustees

Dr Michael Stallard, Trevor Stewart-Sweet, John Wilcox, Eric Scott (from 6 January 2023)

Management of the charity

The day-to-day management of the FOI -UK is the responsibility of Dr. Michael Stallard, President of the Charity.

Public Interest

The Friends of Israel Gospel Ministry, Inc. (FOI-US) was established in the 1930's as a Christian evangelical organisation but with a particular focus on serving the Jewish community in the wake of the Holocaust (see history <https://www.foi.org/vision/history/>). Since its inception in 1938, the ministry continues to stand against every form of anti-Semitism and support the right of the Jewish people to live in their ancient homeland, Israel (although the organisation is not political in nature).

As a worldwide evangelical ministry, FOI is focused on proclaiming biblical truth about Israel and the Messiah, while bringing physical and spiritual comfort to the Jewish people.

FOI achieves this through teaching how scripture reveals God's love and passion for Jewish people and the biblical significance of the land of Israel. The organisation does this at conferences and events, by means of a bi-monthly magazine (<https://israelmyglory.org/>), and a radio programme (<https://radio.foi.org>).

FOI-US is registered as 501(c)(3) nonprofit corporation based in the USA. The Friends of Israel Gospel Ministry (UK) is registered as a company limited by guarantee with the Charities Commission.

The organisation currently has one representative based in the UK who is tasked with growing the mission of FOI in the UK.

The FOI (UK) representative will:

1. Attend evangelical church meetings as a guest speaker to tell people about the work of FOI
2. Coordinate and run Honour Israel nights at local synagogues and other venues
3. Hold meetings and distribute literature about FOI
4. Maintain a bookshop for the sale of resources, literature and books published by FOI and other related authors

Missionary, evangelical mission

FOI produces literature, videos, radio programmes and magazines which are distributed worldwide. It will be the work of the organisation to promote this in the UK. The organisation, as an independent organisation will monitor what literature is produced to ensure that this is purely charitable and only promote material which is purely charitable. However, it should be said that this material will be from the US entity in the first instance. As the ministry in the UK grows, the organisation will look to produce its own literature to evangelise. Any proselytising is done sensitively and without coercion. In carrying out the above activities, the Trustees will ensure that the organisation and its representatives do not exert any improper pressure on people in distress or need when promoting the works of the organisation.

This information is provided in the following venues: Churches, synagogues, meeting halls and other venues. All resources in the form of printed or web-based material will initially be provided by the US parent organisation, The Friends of Israel Gospel Ministry, Inc., and promoted/distributed by FOI representatives in the UK. As the UK ministry grows, additional resource material will be produced and provided by FOI (UK).

The Friends of Israel Gospel Ministry (UK)
Trustees' Annual Report (Including Directors' Report)
Year Ended 31 December 2022

Program/Ministry Report 2022

With the lifting of Covid-19 restrictions in 2022, ministry activity began to return to pre-pandemic levels. However, opportunities to engage directly with the Jewish community remain restricted due to meetings being held on Zoom. This severely restricts our ability to engage in one-on-one conversation. That being said, we attended in-person meetings for the annual Holocaust Memorial service at JW3 in London, a briefing by the UK Lawyers For Israel (UKLFI) and a synagogue memorial service in South London. We are included on the mailing list of Richmond Synagogue and plan to attend events there whenever our diary allows.

Church ministry activity included 44 preaching/teaching engagements and a one-day conference. In September/October we visited Scotland for our first ever ministry tour lasting 3 weeks. This had been the result of much prayer and planning over the past years and feedback received from each church was very positive and we were urged to return to Scotland for a further ministry tour in 2023.

In addition to church and conference meetings, we attended a further 50 ministry-related meetings.

Speaking at church fellowships and other organisations continues to provide opportunities to explain the aims and objectives of The Friends of Israel Gospel ministry (UK) and encourage both the church and individuals to support the work of the Ministry in achieving its goals to provide spiritual and physical help to the Jewish people and others having such needs.

Throughout January, February and March, as in 2022, we led three separate 8-week 'Common Thread' study group courses on Zoom. The course teaches the importance of the Abrahamic Covenant throughout Scripture.

During 2022, we added more than 170 contacts to our mailing list. These now receive our quarterly newsletters informing them of ministry activity throughout the year.

Financially, income was above that of 2021. This was due to an extraordinary appeal for relief supplies to the Jewish community in Ukraine as a result of the outbreak of war with Russia in February. There was also an increase in the number of Gift Aid submissions and standing order donations,

Blessings,

Trevor Stewart-Sweet

Trevor Stewart-Sweet
Ministry Representative (UK)

What FOI-UK will do in the following year (2023)

The plans for next year will continue to focus on expansion of the ministry of FOI-UK. In terms of Bible teaching, the ministry will attempt to maintain a high level of speaking in churches and other conference venues promote the work. This will include enlargement of the online teaching footprint of the ministry thereby reaching more people who are interested in the mission and teaching of the organization. Jewish outreach will continue through involvement in Jewish events throughout UK as well as the continued use of the walking tour of northern London highlighting the history of 17 Jewish synagogues in that area. In addition, FOI-UK will investigate the possibility of developing a tour to Israel program and a tour to Poland that will include a visit to Auschwitz and the Jewish areas of Krakow. The Poland tour will also include a programme of teaching on the Holocaust.

These efforts will require other supportive actions on the part of the ministry. First, there needs to be a continued expansion and adaptation of new teaching materials from FOI-USA that would fit the UK context. Second, the social media presence of the ministry must be explored along with encouraging more use of the new friendsofisrael.uk website. Setting up of a web shop for the sale of books and other resources will also form part of this expansion.

Standard newsletter and other communications will be used appropriately to increase contacts with donors, Christian churches, and Jewish friends.

FINANCIAL REVIEW

Results for the period

A summary of results for the year is given on page 9 of this report.

Total income in the year was £35,884. Total expenditure for the year was £35,437.

Expenditure on charitable activity for the period was £30,018 being 84.7% of expenditure. The cost of generating income was £1,753, being 4.9% of expenditure. Governance costs were £3,666 being 10.4% of expenditure.

Unrestricted reserves of £14,896 are carried over to the following financial year.

The Trustees gave their time freely to The Friends of Israel Gospel Ministry (UK) and received no remuneration. No connected persons received any benefit or remuneration from The Friends of Israel Gospel Ministry (UK).

Expectations for 2023

At the present burn rate The Friends of Israel Gospel Ministry (UK) has sufficient funding for current activity levels, programmes and commitments in the 2023 year. There are no funding shortfalls or material commitments of concern for the coming year. Fundraising remains an issue and a challenge for most if not all non-profit organizations. Expansion of the donor base remains the preferred approach for 2023.

Risk management and reserves policy

The Trustees consider that there are no major risks at this stage of development of The Friends of Israel Gospel Ministry (UK) related to the financial sustainability of The Friends of Israel Gospel Ministry (UK). Other risks are considered minor and manageable.

The Trustees agreed to defer discussion of financial sustainability until the end of 2023 based on such a time period as a second year of financial measurements can be reviewed. At this stage in the development of The Friends of Israel Gospel Ministry (UK), it is not considered necessary or practical to set aside funds as a reserve.

Statement of Trustees' responsibilities

The trustees (who are also directors of The Friends of Israel Gospel Ministry (UK) Limited for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Audit

Under the terms of the Charities Act 2011, the Company does not require an audit, but it does require that the accounts are independently examined, and the corresponding report is included within the accounts.

Declaration

Approved by the Board on 26 September 2023 and signed on its behalf by:

Michael Stallard

.....

Dr Michael Stallard

President

The Friends of Israel Gospel Ministry (UK)
Independent Examiner's Report to the Trustees of The Friends of Israel Gospel Ministry
(UK) Year Ended 31 December 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st December 2022 which are set out on pages 9 to 13.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

David Green

.....
David Green MA (Cantab) ACA

Azets
Suites B & D
Burnham Yard
Beaconsfield
Buckinghamshire
HP9 2JH
26 September 2023

The Friends of Israel Gospel Ministry (UK)
Statement of Financial Activities (including an Income and Expenditure account)
Period Ended 31 December 2022

	<u>Notes</u>	<u>Total Funds 2022</u> £	<u>Total Funds 2021</u> £
<u>Incoming resources</u>			
Incoming resources from Charitable Activities			
Donations		24,080	19,926
Charitable Activities		8,764	10,179
Trading Activities		3,040	2,609
		<hr/>	<hr/>
Total Incoming Resources		35,884	32,714
<u>Resources Expended</u>			
Charitable activities	5	(30,018)	(13,577)
Cost of trading activities		(1,753)	(1,344)
Support costs	6	(3,666)	(3,344)
		<hr/>	<hr/>
Total Resources Expended		(35,437)	(18,265)
		<hr/>	<hr/>
Net movement in the year		447	14,449
Reconciliation of Funds			
Total Funds brought forward		14,449	-
		<hr/>	<hr/>
Total Funds carried forward		14,896	14,449
		<hr/> <hr/>	<hr/> <hr/>

All income and expenditure derive from continuing activities.

The Friends of Israel Gospel Ministry (UK)
 Balance Sheet (Company No: 13132034)
 As at 31 December 2022

	<u>Notes</u>	<u>Total Funds 2022</u> £	<u>Total Funds 2021</u> £
CURRENT ASSETS			
Stock		1,196	1,124
Cash in hand and at Bank		46,321	36,323
LESS: CURRENT LIABILITIES			
Creditors	7	(32,621)	(22,998)
NET CURRENT ASSETS		<u>14,896</u>	<u>14,449</u>
NET ASSETS		<u>14,896</u>	<u>14,449</u>
FINANCED BY:			
Unrestricted funds		<u>14,896</u>	<u>14,449</u>

For the period ending 31 December 2022 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements were approved by the Board on 26 September 2023 and signed on its behalf by:

John Wilcox

.....
 John Wilcox
 Trustee

1. GENERAL INFORMATION

The Friends of Israel Gospel Ministry (UK) is a company limited by guarantee in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees' Annual Report (including Directors' Report).

2. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102), the Companies Act 2006 and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historic cost convention. The financial statements are presented in sterling (£) which is also the functional currency of the company. The company meets the definition of a public benefit entity under FRS 102.

A summary of the significant accounting policies applied in the preparation of these accounts are set out below

(a) Incoming Resources

All incoming resources are included on the Statement of Financial Activities when recognised in the period in which the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

As provided in the SORP (FRS 102) no amount is included in the financial statements for volunteer time.

(b) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

(c) Value Added Tax

The charity is not registered for Value Added Tax. In these Financial Statements, where applicable, expenditure is shown inclusive of VAT.

(d) Cash Flow Statement

Under Financial Reporting Standard SORP (FRS 102), the charity is not required to produce a Cash Flow Statement as it is a small charity.

(e) Funds

All the funds in the charity are unrestricted and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

3. ACCOUNTING POLICIES (continued)

(f) Going Concern

The accounts are prepared on a going concern basis. The use of the going concern basis of accounting is appropriate because there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the Charity to continue as a going concern.

4. TAXATION

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

5. ANALYSIS OF CHARITABLE ACTIVITIES

	<u>2022</u>	<u>2021</u>
	£	£
Ministry Expenses	24,982	9,273
Office Supplies	375	484
Information Technology	458	396
Occupancy	60	540
Travel	3,740	2,260
Cost of Goods Sold	403	624
	<u>30,018</u>	<u>13,577</u>

6. SUPPORT COSTS

Legal and professional fees	2,089	2,691
Postage	663	517
Sundry expenses	979	275
Foreign exchange (gain)/loss	(65)	(139)
	<u>3,666</u>	<u>3,344</u>

7. CREDITORS

Due to Friends of Israel, USA	32,621	22,998
	<u>32,621</u>	<u>22,998</u>

8. EMPLOYEE INFORMATION

There are no employees in the current or prior years.

9. TRUSTEE AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

No remuneration was paid to the trustees during the period.

The total key management personnel remuneration is £nil

Expenses totalling £nil were reimbursed to trustees during the period.

10. RELATED PARTY TRANSACTIONS

There are no related party transactions during the current or prior years.