



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
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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

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 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).

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

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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

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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/>

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.