

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

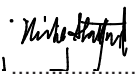
At the present burn rate The Friends of Israel Gospel Ministry (UK) has sufficient funding for current activity levels, programs and commitments in the 2026 year. There are no funding shortfalls or material commitments of concern for the coming year. Fundraising remains an issue and a challenge for most 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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
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		82,879	23,108	105,987	36,946	3,750	40,696
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
	82,448	45,967
Share of support costs (see note 8)	1,847	2,433
Share of governance costs (see note 8)	1,807	1,876
	86,102	50,276
Analysis by fund		
Unrestricted funds	39,859	35,584
Restricted funds	46,243	14,692
	86,102	50,276

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	<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 Number	2024 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

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	44	43

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
	3,755	3,619

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
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

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>
	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>

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).