

Registered Charity Number : **1206240**

FOCUS ON ISRAEL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025



FOCUS ON ISRAEL
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Chair: Rev. Robin Baker Trustee: Rev. Tim Coles Trustee: Mrs Jane Deane Trustee: Rev. David Langton Trustee: Rev. Stephen Mizzi Trustee: Rev. Nigel Tween Secretary: Mr. Michael Tyllyer
Director (non-trustee)	National Director: Rev. Mark Baker
Charity Number	1206240
Registered Office	Oasis Christian Centre 4 Plymouth Road Redditch Worcestershire B97 4QB

FOCUS ON ISRAEL
CONTENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees' Report.....	4
Statement of Financial Activities.....	8
Balance Sheet.....	9
Notes to the Financial Statements.....	10

**FOCUS ON ISRAEL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

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

TRUSTEES:

Chair: Rev. Robin Baker

Trustee: Rev. Tim Coles

Trustee: Mrs Jane Deane

Trustee: Rev. David Langton

Trustee: Rev. Stephen Mizzi

Trustee: Rev. Nigel Tween

Secretary: Mr. Michael Tyllier

National Director: Rev. Mark Baker

PURPOSE OF FOCUS ON ISRAEL AS SET OUT IN THE DEED OF TRUST

To advance the Christian religion by promoting the Gospel and extending Christian faith especially to the Jewish people both in the United Kingdom and in Israel. To arouse and educate the Church of God in the United Kingdom to their responsibility to witness 'to the Jew first' according to Romans 1.

Public Benefit

With the continued regional issues in the Middle East, the Trustees planned specific and strategic activities throughout 2025, in order that it maintained the fulfilment of its objectives and purposes – particularly public benefit.

Following the annual review the Trustees are confident that throughout 2025, Focus on Israel has met the goal of being for public benefit, the details of which will be outlined in more detail in this report.

Public Engagement and Educational Material

The ongoing conflict in the Middle East afforded us the continued opportunity to provide balanced and informed knowledge/information through public discourse, printed material, online events and social media.

Throughout the year we received considerable public feedback of appreciation for our activities. Among the public displays and emotional strength of feeling, many continued to feel confused and unsure about how to respond, our ability to provide contextual knowledge and ongoing updates, enabled them to develop an informed and personal opinion.

We witnessed an increase of both individuals and organisations reaching out to us, requesting resources, talks (public meetings) and guidance. This led to Mark Baker and Robin Baker (FOI- Chair), providing further material and an updated version of the Conflict Book, which has received a very positive response.

The continuing evidence of antisemitic incidents within the UK, also became a focus, resulting FOI in participating in forums, and inter-faith meetings (alongside other ministries), particularly with the Jewish community. We consider an important part of our activity is the action against antisemitism.

Continuing Work on the Antisemitism Project

With the above in mind, Mark Baker embarked on writing the first volume of the ‘Persecuted’ trilogy of books. The aim of this trilogy is to explore the development of antisemitism within Christianity across the centuries, since its inception. The aim is not accusation, but a resource to help readers understand the theological, cultural, and political forces that shaped those periods, and, in many cases, still influence thinking today. The first volume, covers the earliest stages of the Church’s history and its evolving relationship with the Jewish people.

The aim was to see the first book completed by December 2025, but that was extended to January 2026.

Israel

As with the preceding years, the ongoing challenge for the Trust was the inability to conduct any activities in Israel. Safety concerns, travel restrictions, and the closure or disruption of essential services meant that tours, community work and general charitable pursuits have all had to be put on hold. Naturally, not to be physically present in the region has been deeply frustrating, but we continue to provide a supporting role from a distance.

We continue to be grateful to Jim Shultz, who has graciously volunteered his time to assist us in maintaining continuity and stability under extremely difficult circumstances. His willingness to step in when needed was a great value to all of us.

On a positive note, the ministerial and personal connections in Israel which have been created have enabled the trust to be of some benefit. It has also provided us with the ability to continue to communicate accurate and reliable information to our ministry partners and supporters.

We look forward to the days when we can fully resume this important aspect of our activities.

Communications

Maintaining meaningful and regular updates for our ministry partners has been accomplished through the production and mailing out of our monthly Prayer Bulletin to an increasing number of subscribers. Additionally, we have established a both physical and online monthly prayer meetings. While it is early days, the Trustees are encouraged at their progress. We place on record our appreciation to Rev. Stephen Mizzi, who has taken responsibility for the oversight of these aspects of our activities.

The Trust also provides for public benefit a website, which is updated frequently with the latest news.

Leadership Transitions and Team Developments in 2025

In early 2025, the FOI trustees, following the sudden passing of our Chair, Rev. Mervyn Tilley, reconfirmed the appointment of Rev. Robin Baker as Chair of FOI.

The appointment of Bianca De Oliveira on a part-time basis to assist with the administrative work of the Trust has proved beneficial, and her abilities have already proven invaluable.

In addition, the Board welcomed Rev. Tim Coles to the Board of Trustees. He brings with him a multiplicity of experience and a heart for the Jewish people.

I am grateful to all our Board of Trustees and all our supporters, both individuals and groups, who have stood with us during these trying times, their support, counsel, and encouragement have been invaluable. It is thanks to this collective effort that we have continued to maintain our foundational aims: to serve the public and to offer meaningful, value-added services that reflect our core purpose.

Governance Update – New Charity Constitution

In 2024, following the guidance of the Charity Commission, a new charity constitution was formally agreed upon and adopted. This development, while necessary and beneficial for the long-term oversight of the organisation, required the establishment of a new legal entity under current Charity Commission guidelines. 2025 witnessed the formal transition, and this annual and financial report is the first formal submission for the new charity (registration number: 1206240).

Conclusion

As with 2024, 2025 has witnessed some significant challenges, but FOI has continued to provide a meaningful and valued ministry that is of public benefit.

Our appreciation to everyone who have supported us through year, goes without saying. Their prayers, financial support, and partnership have bolstered our resolve and activities. The ongoing proficiency and steadfastness of the board members has enabled us to remain positive, determined, and able to serve wherever the need is greatest, and whenever an opportunity opens up.

We continue to maintain optimistic for the increase and effectiveness of our activities in the coming year.

This report was approved by the trustees and signed on its behalf by:



Rev. Robin Baker
Trustee

Date : 18/5/26

FOCUS ON ISRAEL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

Income and Expenditure	Notes	Total Funds 2025 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	49,768	38,917	39,843
Charitable activities	3	867	-	10,047
Other trading activities	4	176	3,286	1,599
Investments	5	245	385	185
Total		51,056	42,588	51,674
Expenditure on:				
Raising funds	6	1	-	4,267
Charitable activities	7	11,024	12,977	11,037
Support costs	8	7,072	5,657	
Other	9	32,496	32,787	30,097
Total		50,593	51,421	45,401
Net income/(expenditure)		463	(8,833)	6,273
Net movement in funds		463	(8,833)	6,273
Reconciliation of funds:				
Total funds brought forward		35,075	43,908	37,635
Total funds carried forward		35,538	35,075	43,908

**FOCUS ON ISRAEL
BALANCE SHEET**

FOR THE YEAR ENDED 31 DECEMBER 2025

Assets and Liabilities	Notes	Total Funds 2025 £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets:				
Tangible assets	10	-	-	-
Total fixed assets		-	-	-
Current assets:				
Cash at bank and in hand	11	35,838	35,375	44,158
Total current assets		35,838	35,375	44,158
Creditors: amounts falling due within one year	12	(300)	(300)	250
Net current assets/(liabilities)		35,538	35,075	43,908
Total net assets or liabilities		35,538	35,075	43,908
Funds of the Charity				
Unrestricted funds	13	35,538	35,075	43,908
Total funds		35,538	35,075	43,908

The financial statements were approved by the trustees and signed on its behalf by:



 Rev. Robin Baker
 Trustee

Date : 18/5/26

FOCUS ON ISRAEL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts 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 in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Total funds 2025	Total funds 2024	Total funds 2023
	£	£	£
Donations and gifts	17,780	8,247	7,825
Gift Aid	720	261	255
Grants	25,000	30,000	30,000
Stewardship	6,268	409	1,763
	49,768	38,917	39,843

3. Income from Charitable Activities

Analysis	Total funds 2025	Total funds 2024	Total funds 2023
	£	£	£
Conference bookings	867	-	7,047
Tours	-	-	3,000
	<u>867</u>	<u>-</u>	<u>10,047</u>

4. Income from Other Trading Activities

Analysis	Total funds 2025	Total funds 2024	Total funds 2023
	£	£	£
Books, Videos, Tapes	176	3,286	1,599
	<u>176</u>	<u>3,286</u>	<u>1,599</u>

5. Income from Investments

Analysis	Total funds 2025	Total funds 2024	Total funds 2023
	£	£	£
Interest income	245	385	185
	<u>245</u>	<u>385</u>	<u>185</u>

6. Expenditure on Raising Funds

Analysis	Total funds 2025	Total funds 2024	Total funds 2023
	£	£	£
Books, Videos, Tapes	1	-	1,041
	<u>1</u>	<u>-</u>	<u>4,267</u>

7. Expenditure on Charitable Activities

	Total funds 2025	Total funds 2024
Analysis	£	£
Conferences	410	-
Bank charges	96	32
Charity management & administration	9,659	9,388
Advertising and marketing	859	3,557
	11,024	12,977

8. Support Costs

	Total funds 2025	Total funds 2024	Total funds 2023
Analysis	£	£	£
Internet and computing	1,751	2,123	679
Insurance	297	278	385
Comm/AGM/Travel	2,324	1,115	3,303
Professional fees	-	905	-
Subscriptions	610	698	473
General Office (incl. postage and stationery)	1,790	238	1,434
Governance Costs:			
Independent examiners fees	300	300	250
	7,072	5,657	6,702

9. Other Expenditure

	Total funds 2025	Total funds 2024	Total funds 2023
Analysis	£	£	£
Consultancy cost	32,496	32,787	29,494
Computer equipment depreciation	-	-	603
	32,496	32,787	30,097

10. Tangible Fixed Assets

	Computer Equipment £
10.1 Cost or valuation	
At 01 January 2025	2,413
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2025	<u>2,413</u>
10.2 Depreciation and impairments	
At 01 January 2025	2,413
Charge for the year	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2025	<u>2,413</u>
10.3 Net book value	
At 01 January 2025	<u>-</u>
At 31 December 2025	<u>-</u>

11. Cash at bank and in hand

Analysis	Total funds 2025 £	Total funds 2024 £	Total funds 2023 £
Cash at bank and in hand	<u>35,838</u>	<u>35,375</u>	<u>44,158</u>
	35,838	35,375	44,158

12. Creditors: Amounts falling due within one year

Analysis	Total funds 2025 £	Total funds 2024 £	Total funds 2023 £
Accruals and deferred income	<u>300</u>	<u>300</u>	<u>250</u>
	300	300	250

13. Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Unrestricted funds:				
General Fund	35,075	51,056	(50,593)	35,538
Total	35,075	51,056	(50,593)	35,538

13.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Unrestricted funds:				
General Fund	43,908	42,588	(51,421)	35,075
Total	43,908	42,588	(51,421)	35,075



Section A

Independent Examiner's Report

Report to the trustees/
members of

FOCUS ON ISRAEL

On accounts for the year ended

31/12/25

Charity no (if any): 1206240

Set out on pages

1 - 14

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2025**.

Responsibilities and basis of
report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's
statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- 1* accounting records were not kept in accordance with section 130 of the Act or
- 2* the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: 18/05/26

Name:

Matthew Elmes

Relevant professional
qualification(s) or body (if any):

ICAEW / ACCA

Address:

11 Swan Street

Alcester

Warwickshire, B49 5DP