

FOCUS ON ISRAEL ANNUAL REPORT FOR Y/E 31 DECEMBER 2022

REGISTERED CHARITY No 803140

Registered address: 57 Broseley Road
Harold Hill
Essex RM3 9BD

Home Board Members:

Chairman	Rev Mervyn Tilley
Minute Secretary	Mr Michael Tyllyer
Treasurer	Mrs Marilyn Warne

Other Board Members -

Rev Mark Baker
Rev Robin Baker
Rev Elaine Roberts
Rev Philip Thompsett
Mrs Sally Thompsett
Rev Nigel Tween

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.

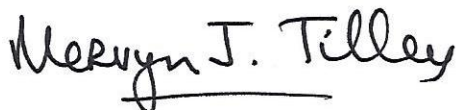
2022 REPORT

The Covid situation continues to impact our activities. We are still finding it difficult to get back into churches as compared to pre Covid openings.

We have to report that Board member Mr Russell Baker resigned during the course of the year and steps are being taken to recruit new members.

Our UK Director, Rev Mark Baker continues to oversee the administration of the Charity in terms of maintaining our website, producing our quarterly electronic Bulletins and doing deputation work as opportunities arise.

Rev Mervyn Tilley



FOI Chairman

Mrs Marilyn Warne



Trustee/Treasurer

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2022
for
FOCUS ON ISRAEL

Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

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for the Year Ended 31 December 2022

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FOCUS ON ISRAEL

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

803140

Principal address

P O Box 3200
Romford
Essex
RM3 3BS

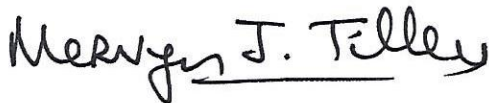
Trustees

Rev Mervyn Tilley Chairman
Rev John Angliss Vice Chairman
Mr Michael Tyllier Minute Secretary
Mrs Marilyn Warne Treasurer
Rev Mark Baker Board member
Rev Nick Gray Board member
Dr Tony Stone Board member

Independent Examiner

Emmanuel Oloke, FCCA
Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

Approved by order of the board of trustees on 10 August 2023 and signed on its behalf by:



Rev Mervyn Tilley - Trustee

**Independent Examiner's Report to the Trustees of
FOCUS ON ISRAEL**

Independent examiner's report to the trustees of FOCUS ON ISRAEL

I report to the charity trustees on my examination of the accounts of FOCUS ON ISRAEL (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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


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

Independent examiner's statement

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

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

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



Emmanuel Oloke, FCCA

Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

10 August 2023

FOCUS ON ISRAEL

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

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		20,993	7,297
Charitable activities			
Charitable activities		3,858	-
Other trading activities	2	829	791
Investment income	3	20	69
Total		<u>25,700</u>	<u>8,157</u>
EXPENDITURE ON			
Raising funds		908	2,654
Charitable activities			
Charitable activities		8,574	5,275
Other		26,511	25,993
Total		<u>35,993</u>	<u>33,922</u>
NET INCOME/(EXPENDITURE)		(10,293)	(25,765)
RECONCILIATION OF FUNDS			
Total funds brought forward		47,928	73,693
TOTAL FUNDS CARRIED FORWARD		<u><u>37,635</u></u>	<u><u>47,928</u></u>

The notes form part of these financial statements

FOCUS ON ISRAEL

Balance Sheet
31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
FIXED ASSETS			
Tangible assets	6	603	1,207
CURRENT ASSETS			
Cash at bank and in hand		37,031	46,722
CREDITORS			
Amounts falling due within one year	7	1	(1)
NET CURRENT ASSETS		<u>37,032</u>	<u>46,721</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>37,635</u>	<u>47,928</u>
NET ASSETS		<u>37,635</u>	<u>47,928</u>
FUNDS	8		
Unrestricted funds		<u>37,635</u>	<u>47,928</u>
TOTAL FUNDS		<u>37,635</u>	<u>47,928</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 August 2023 and were signed on its behalf by:



Rev Mervyn Tilley - Trustee



Mrs Marilyn Warne - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Computer equipment - 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Books, Videos, Tapes	<u>829</u>	<u>791</u>

FOCUS ON ISRAEL

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

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>20</u>	<u>69</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	7,297
Other trading activities	791
Investment income	<u>69</u>
Total	<u>8,157</u>
EXPENDITURE ON	
Raising funds	2,654
Charitable activities	
Charitable activities	5,275
Other	<u>25,993</u>
Total	<u>33,922</u>
NET INCOME/(EXPENDITURE)	(25,765)
RECONCILIATION OF FUNDS	
Total funds brought forward	73,693
TOTAL FUNDS CARRIED FORWARD	<u>47,928</u>

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

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2022 and 31 December 2022	<u>2,413</u>
DEPRECIATION	
At 1 January 2022	1,206
Charge for year	<u>604</u>
At 31 December 2022	<u>1,810</u>
NET BOOK VALUE	
At 31 December 2022	<u>603</u>
At 31 December 2021	<u>1,207</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade creditors	<u>(1)</u>	<u>1</u>

8. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	47,928	(10,293)	37,635
TOTAL FUNDS	<u>47,928</u>	<u>(10,293)</u>	<u>37,635</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,700	(35,993)	(10,293)
TOTAL FUNDS	<u>25,700</u>	<u>(35,993)</u>	<u>(10,293)</u>

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

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	73,693	(25,765)	47,928
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>73,693</u>	<u>(25,765)</u>	<u>47,928</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,157	(33,922)	(25,765)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,157</u>	<u>(33,922)</u>	<u>(25,765)</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	73,693	(36,058)	37,635
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>73,693</u>	<u>(36,058)</u>	<u>37,635</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,857	(69,915)	(36,058)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>33,857</u>	<u>(69,915)</u>	<u>(36,058)</u>

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

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

FOCUS ON ISRAEL**Detailed Statement of Financial Activities**
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(1)
Donations	240	240
Gift aid	225	328
Legacies	10,000	-
Subscriptions	9,170	6,085
Stewardship	1,161	550
Outreach	197	95
	<hr/>	<hr/>
	20,993	7,297
Other trading activities		
Books, Videos, Tapes	829	791
Investment income		
Deposit account interest	20	69
Charitable activities		
Tours	3,858	-
	<hr/>	<hr/>
Total incoming resources	25,700	8,157
EXPENDITURE		
Other trading activities		
Mag prints	-	2,434
Books, Video, Tapes	308	-
Donations	600	220
	<hr/>	<hr/>
	908	2,654
Charitable activities		
Conferences	1,138	-
Other		
Consultancy cost	26,511	25,992
Support costs		
Management		
Internet and computing	416	212
Insurance	403	429
Postage and stationery	1,083	563
Carried forward	1,902	1,204

This page does not form part of the statutory financial statements

FOCUS ON ISRAEL

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

	31.12.22	31.12.21
	£	£
Management		
Brought forward	1,902	1,204
Advertising	869	178
Comm/AGM/Travel	2,631	1,969
Tithes and offerings	-	900
Professional fees	855	50
Subscriptions	120	-
	<u>6,377</u>	<u>4,301</u>
Finance		
Sundries	-	36
Bank charges	216	96
	<u>216</u>	<u>132</u>
Information technology		
Computer equipment	603	603
Governance costs		
Independent examiner's fees	240	240
Total resources expended	<u>35,993</u>	<u>33,922</u>
Net expenditure	<u>(10,293)</u>	<u>(25,765)</u>

This page does not form part of the statutory financial statements