

FOCUS ON ISRAEL
a Charitable Incorporated Organisation

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR END
31 December 2023**



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TRUSTEES:

| | |
|-------------|--|
| Chair: | Rev. Mervyn Tilley (deceased 5 th December 2023) |
| Vice Chair: | Rev. Robin Baker |
| Treasurer: | Mrs. Marilyn Warne (to October 2023) Robin Baker (October 2023) |
| Secretary: | Mr. Michael Tyllier |
| Trustee: | 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.

TRUSTEES REPORT 2023

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2023 to 31 December 2023.

ACTIVITIES CARRIED OUT TO FURTHER THE CHARITY'S PURPOSES AND PUBLIC BENEFIT

2023 witnessed an increase in activity for Focus on Israel. The effects of the pandemic of the early 20's was gradually beginning to subside. In February, under the leadership of Mark Baker (Interim National Director) and Robin Baker (Vice Chair of Trustees), we took a major step by holding our first residential conference at Ashburnham House in Sussex. It was attended by 60 people, from various countries, most of whom were Church leaders. The conference was well received, and builds a foundation for similar events in the future. Attendance at conferences and churches also increased, providing us with fresh opportunities to present the work of the ministry, and how we can benefit those who use our services.

Also under the leadership of Mark Baker, we undertook several trips to Israel, to build connections, support Messianic and Palestinian ministries and engage in humanitarian activities. It was our intention to conduct a couple of educational tours towards the latter part of the year, but these were curtailed by the sad events taking place within the land. We hope to resume this activity when appropriate and viable.

Mark Baker attended numerous "Love Never Fails" meetings, which is a networking cooperative of UK ministries who support, work in, and work with Israeli Messianic ministries.

Along with his other responsibilities, Mark Baker continued to oversee the administration of the Charity in terms of maintaining our website, producing quarterly electronic Bulletins, maintaining/updating policies, procedures, as well as carrying out deputation work as opportunities arose.

With the active assistance of Michael Tyllier and Robin Baker, he also oversaw the completion of the initial transmigration of the Charity into becoming a CIO, in accordance with the Charity Commission's guidelines. The final tasks for the migration will take place in 2024.

2023, also saw the development of the antisemitism project. In the first quarter of the year, Mark Baker was contracted with the responsibility of preparing a comprehensive feasibility report on behalf of Focus on Israel and the Leon Greenman Trust. This was completed and presented in June. Following a thorough review by both charities, the report and its recommendations were adopted, and it was agreed that both charities proceed in partnership with this project, believing it to be an important project of public benefit and inter faith



reconciliation. It was also agreed that FOI would establish a new not for profit company that will operate as its publishing outlet.

Throughout the year, the charity released several books and educational material which is available for public benefit.

Marilyne Warne, who had been the Charity's treasurer for over 40 years, retired in September 2023. Her role was taken over by Robin Baker, who immediately undertook the task of reviewing the charity's financial processes and updating the accounts so that they are now fully electronic, and provide a more robust budgeting mechanism.

Towards the final quarter of 2023, with the assistance of Rev. Stephen Mizzi, Focus on Israel commenced a monthly prayer meeting in Evesham, which we envisage will be the precursor to other prayer initiatives developing throughout the UK.

In December 2023, our Chair Rev. Mervyn Tilley, sadly passed away. He had faithfully served the Charity, as Chair for over 45 years, and his impact over the years cannot be overstated.

In the interim, Robin Baker took over the responsibilities of Chair until a new chair is voted in. Rev. David Langton was also added to be a member of the UK Board.

Throughout the year the trustees have sought to conduct the activities of the organisation so that it can achieve the greatest advance of its objectives and public benefit.

Rev. Robin Baker

FOI Chairman

Rev. Nigel Tween

Trustee



| Recommended categories by activity | Notes | Unrestricted funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|--|-------|-------------------------|-----------------------|-----------------------|
| Incoming resources | | | | |
| Income and endowments from: | | | | |
| Donations and legacies | 2 | 39,843 | 39,843 | 20,993 |
| Charitable activities | 3 | 10,047 | 10,047 | 3,858 |
| Other trading activities | 4 | 1,599 | 1,599 | 829 |
| Investments | 5 | 185 | 185 | 20 |
| Total | | 51,674 | 51,674 | 25,700 |
| Resources expended | | | | |
| Expenditure on: | | | | |
| Raising funds | 6 | 4,267 | 4,267 | 4,097 |
| Charitable activities | 7 | 11,037 | 11,037 | 4,782 |
| Other | 9 | 30,097 | 30,097 | 27,114 |
| Total | | 45,401 | 45,401 | 35,993 |
| Net income/(expenditure) before investment gains/(losses) | | 6,273 | 6,273 | (10,293) |
| Net income/(expenditure) | | 6,273 | 6,273 | (10,293) |
| Net movement in funds | | 6,273 | 6,273 | (10,293) |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 37,635 | 37,635 | 47,928 |
| Total funds carried forward | | 43,908 | 43,908 | 37,635 |

FOCUS ON ISRAEL

BALANCE SHEET

FOR THE YEAR ENDED 31 December 2023



| Recommended categories by activity | Notes | Unrestricted funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|--|-------|-------------------------|-----------------------|-----------------------|
| Fixed assets | | | | |
| Tangible assets | 10 | - | - | 603 |
| Total fixed assets | | - | - | 603 |
| Current assets | | | | |
| Cash at bank and in hand | 11 | 44,158 | 44,158 | 37,031 |
| Total current assets | | 44,158 | 44,158 | 37,031 |
| Creditors: amounts falling due within one year | 12 | 250 | 250 | (1) |
| Net current assets/(liabilities) | | 43,908 | 43,908 | 37,032 |
| Total assets less current liabilities | | 43,908 | 43,908 | 37,635 |
| Total net assets or liabilities | | 43,908 | 43,908 | 37,635 |
| Funds of the Charity | | | | |
| Unrestricted funds | 13 | 43,908 | 43,908 | 37,635 |
| Restricted income funds | 13 | - | - | - |
| Endowment funds | 13 | - | - | - |
| Total funds | | 43,908 | 43,908 | 37,635 |

The financial statements were approved by the Board on 02-Jul-2024 and signed on its behalf by:

Rev Robin Baker
Trustee



1 Accounting Policies

1.1 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.

1.2 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.

1.3 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.

1.4 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



2 Income from Donations and Legacies

| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds 2023 | Total funds 2022 |
|--------------------|--------------------|-------------------------|-----------------|------------------|------------------|
| Analysis | £ | £ | £ | £ | £ |
| Donation and gifts | 7,825 | - | - | 7,825 | 240 |
| Gift Aid | 255 | - | - | 255 | 225 |
| Grants | 30,000 | - | - | 30,000 | 19,170 |
| Outreach | - | - | - | - | 197 |
| Stewardship | 1,763 | - | - | 1,763 | 1,161 |
| | 39,843 | - | - | 39,843 | 20,993 |

3 Income from Charitable Activities

| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds 2023 | Total funds 2022 |
|---------------------|--------------------|-------------------------|-----------------|------------------|------------------|
| Analysis | £ | £ | £ | £ | £ |
| Conference bookings | 7,047 | - | - | 7,047 | - |
| Tours | 3,000 | - | - | 3,000 | 3,858 |
| | 10,047 | - | - | 10,047 | 3,858 |



4 Income from Other Trading Activities

| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds 2023 | Total funds 2022 |
|----------------------|--------------------|-------------------------|-----------------|------------------|------------------|
| Analysis | £ | £ | £ | £ | £ |
| Books, Videos, Tapes | 1,599 | - | - | 1,599 | 829 |
| | 1,599 | - | - | 1,599 | 829 |

5 Income from Investments

| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds 2023 | Total funds 2022 |
|-----------------|--------------------|-------------------------|-----------------|------------------|------------------|
| Analysis | £ | £ | £ | £ | £ |
| Interest income | 185 | - | - | 185 | 20 |
| | 185 | - | - | 185 | 20 |

6 Expenditure on Raising Funds

| | Total funds 2023 | Total funds 2022 |
|----------------------|------------------|------------------|
| Analysis | £ | £ |
| Books, Videos, Tapes | 1,041 | 308 |
| Donations | - | 600 |
| Support Costs | 3,226 | 3,189 |
| | 4,267 | 4,097 |



7 Expenditure on Charitable Activities

| Analysis | Total funds 2023 | Total funds 2022 |
|---------------|------------------|------------------|
| | £ | £ |
| Conferences | 7,508 | 1,138 |
| Bank charges | 53 | 216 |
| Support Costs | 3,476 | 3,428 |
| | 11,037 | 4,782 |

8 Support Costs

| Analysis | Total funds 2023 | Total funds 2022 |
|----------------------------------|------------------|------------------|
| | £ | £ |
| Internet and computing | 679 | 416 |
| Insurance | 385 | 403 |
| Comm/AGM/Travel | 3,303 | 2,631 |
| Professional fees | - | 855 |
| Subscriptions | 473 | 120 |
| Printing, postage and stationery | 1,434 | 1,083 |
| Advertising and marketing | 178 | 869 |
| Governance Costs | | |
| Independent examiners fees | 250 | 240 |
| | 6,702 | 6,617 |



9 Other Expenditure

| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds 2023 | Total funds 2022 |
|------------------------------------|-----------------------|----------------------------|--------------------|---------------------|---------------------|
| Analysis | £ | £ | £ | £ | £ |
| Consultancy cost | 29,494 | - | - | 29,494 | 26,511 |
| Computer equipment depreciation | 603 | - | - | 603 | 603 |
| | 30,097 | - | - | 30,097 | 27,114 |

10 Tangible Fixed Assets

10.1 Cost or valuation

| | Computer Equipment |
|---------------------|--------------------|
| | £ |
| At 01 January 2023 | 2,413 |
| Additions | - |
| Disposals | - |
| Revaluations | - |
| Transfers | - |
| At 31 December 2023 | 2,413 |

10.2 Amortisation and impairments

| | Computer Equipment |
|--------------------|--------------------|
| | £ |
| At 01 January 2023 | 1,810 |
| Additions | 603 |
| Disposals | - |
| Revaluations | - |



| | |
|---------------------|-------|
| Transfers | - |
| At 31 December 2023 | 2,413 |

10.3 Net book value

| | Computer Equipment | |
|---------------------|---------------------------|-----|
| | £ | |
| At 01 January 2023 | | 603 |
| At 31 December 2023 | | - |

11 Cash at bank and in hand

| | Total funds 2023 | Total funds 2022 |
|--------------------------|-------------------------|-------------------------|
| | £ | £ |
| Cash at bank and on hand | 44,158 | 37,031 |
| | 44,158 | 37,031 |

12 Creditors: Amounts falling due within one year

| | Total funds 2023 | Total funds 2022 |
|------------------------------|-------------------------|-------------------------|
| | £ | £ |
| Trade creditors | - | (1) |
| Accruals and deferred income | 250 | - |
| | 250 | (1) |



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 | Transfers | Gains and losses | Fund balances carried forward |
|---------------------------|-------------------------------|---------------|-----------------|-----------|------------------|-------------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | | |
| General Fund | 37,635 | 51,674 | (45,401) | - | - | 43,908 |
| Total | 37,635 | 51,674 | (45,401) | - | - | 43,908 |

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

| Fund names | Fund balances brought forward | Income | Expenditure | Transfers | Gains and losses | Fund balances carried forward |
|---------------------------|-------------------------------|---------------|-----------------|-----------|------------------|-------------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | | |
| General Fund | 47,928 | 25,700 | (35,993) | - | - | 37,635 |
| Total | 47,928 | 25,700 | (35,993) | - | - | 37,635 |

13.3 Transfers between funds



This Year

| | Amount | |
|---|---------------|---|
| | £ | |
| Between unrestricted and restricted funds | | - |
| Between endowment and restricted funds | | - |
| Between endowment and unrestricted funds | | - |

Last Year

| | Amount | |
|---|---------------|---|
| | £ | |
| Between unrestricted and restricted funds | | - |
| Between endowment and restricted funds | | - |
| Between endowment and unrestricted funds | | - |