

FREE BIBLE IMAGES

England & Wales · Charity number 1150890

Details

Status Registered

Legal form Trust

Company number [07998416](#)

Registered 2013-02-19

Register [View on the Charity Commission register](#)

Contact

Address Made Simple Group
20-22 Wenlock Road
London
N1 7GU

Phone 01403751930

Email paul@freebibleimages.org

Website www.freebibleimages.org

Activities

Objects: THE OBJECT OF THE CHARITY ('THE OBJECT') IS:THE ADVANCEMENT OF THE CHRISTIAN FAITH THROUGH THE PROVISION OF FREE DOWNLOADABLE BIBLE STORY IMAGES, FOR THE BENEFIT OF THE PUBLIC, FOR USE IN TEACHING THE BIBLE IN HOMES, SCHOOLS, CHURCHES AND COMMUNITIES AROUND THE WORLD.

Activities: Creation, sourcing or licensing of Bible story illustrations and images and assembly into presentation format files for free download. The free distribution of sets of Bible story images for download anywhere in the world in .jpeg, .ppt, .pdf and keynote formats. Educating people in techniques of Bible story telling and explanation.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£35,446	£37,402	-	-
2023-12-31	£30,909	£39,851	-	-
2022-12-31	£44,458	£42,605	-	-
2021-12-31	£50,790	£33,935	-	-
2020-12-31	£37,019	£33,916	-	-

Trustees

Name	Role	Appointed
Michael Tierney		2016-04-28
Nicola Jane Anderegg		2025-03-22
Paul Ronald Stiff		2019-10-21
Robert Bird		2019-10-21
SHIRLEY ALISON JONES		2025-03-22
Simon Mynard		2025-03-22

FREE BIBLE IMAGES

England & Wales - Charity number 1150890

Accounts

FreeBibleimages Ltd Report and Accounts

Year ended 31 December 2024

FreeBibleimages Ltd
Company Information
for the year ended 31 December 2024

Directors/Trustees	N Anderegg (appointed 26 September 2025) A Bird (resigned 29 January 2025) R Bird R Burn (resigned 27 April 2025) S Jones (appointed 26 September 2025) C Manby (resigned 26 September 2025) S Mynard (appointed 26 September 2025) P Stiff M Tierney
Directors other than Trustees	P Thompson G Thompson
Company Secretary	R Burn (resigned 27 April 2025)
Governing Document	Memorandum and Articles of Association dated 20 March 2012 Governing Trustee Document dated 30 January 2013
Company Registration Number	7998416
Charity Registration Number	1150890
Registered Office	20-22 Wenlock Road London N1 7GU
Independent Examiner	Neville Reid 19 Mills Grove London, E14 0RH
Bankers	Santander

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FreeBibleimages Ltd

Report of the Directors for the year ended 31 December 2024

The Trustees have pleasure in submitting their Report and Accounts for the year.

Objectives and activities

The objective of the Charity is the advancement of the Christian faith through the provision of free downloadable Bible story images, for the benefit of the public, for use in teaching the Bible in homes, schools, churches and communities around the world.

Our activities include the creation of images (either photographic or illustration) offline which are then loaded onto a website. We also encourage Christian artists and organisations to donate to the project sets of Bible story images they have created. They choose a Creative Commons licence under which we can distribute them for free use in teaching or define their own terms of download to protect their images from abuse and give copyright cover where needed. We have 58 contributing Christian artists and organisations with more being added each year.

There are typically 10 to 30 images per story. People globally are able to access the website and freely download stories or images and use them in teaching. The images can also be projected live from the site in slide-show view from phones, tablets, or computers to larger screens via Bluetooth or other airplay technologies.

Main activities during the year

In 2024 we saw continued growth in visitors viewing FreeBibleimages and using our Bible story image sets to teach. The English site had over 3 million visitors from 238 countries, viewing over 14 million pages, over 6.5 million slideshows and downloading over 2 million sets of Bible story images. There was growth in interaction with all our translated sites: Spanish (176%), Portuguese (169%), Chinese (19%), Arabic (12%), Polish (13.3%), Hindi (228%) and Romanian (62%).

In July 2024 we were able to launch a German version of the FreeBibleimages website with over a thousand translated Bible story sets. Since the launch, further image sets have been added and there are now 1388 translated stories. The German site is already proving very popular and growing rapidly in visitor numbers and downloads. Our gratitude is expressed to Kathrin Berg for her excellent translation work.

In November 2024 we were able to launch a French version of our website with over 940 translated Bible story sets. Our translation portal was used to create custom sets of files for teams of translators to work on. FreeBibleimages were able to develop online workflows to make the translation of title slides, credit slides and maps more efficient and cost-effective. A video widget was created to help set the correct coding, with start and end times, of linked Bible story videos. Our thanks to Bénédicte Bailleux for co-ordinating the translation work.

In 2024 we were able to license and publish 141 new Bible story sets on our English site. New Bible story sets were translated and published on our other sites as follows: Hindi (31), Spanish (199), Portuguese (66), Polish (91), German (1388) and French (947). Volunteers using our translation portal have created story planners in other languages and these files are made available via our English site.

In 2025 we have the opportunity to license sets of images from the LUMO project from their filming of the Acts of the Apostles, plus animation stills from D.G. Bible Stories and G.N.P.I. We can publish more 3D images from Bible Scenes. We have agreements with The Good Book Company UK to use illustrations from their interactive Bible story series and VideoBible to provide scenes from their narrated Bible Chapters.

Volunteers

We have 14 volunteers using our online translation portal to translate our stories into French, German, Telugu, Hindi, Arabic, Chinese, Spanish and Portuguese.

Public benefit

The Trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission.

Future direction

God willing, our main focus in 2025 will be to develop a translated website in Russian. We shall continue to populate the ten existing sites with new story sets. We shall explore opportunities to develop Bible story videos that work alongside our images.

We shall examine the use of Artificial Intelligence (AI) technology in video and image creation and create our FreeBibleimages policy to safeguard our existing contributors from copyright infringements and potential AI misuse. We shall examine and test Adobe Firefly technology, which has not trained its AI model by infringing copyright, to evaluate the potential to generate widescreen versions of image sets where we only have 4:3 ratio versions.

We plan to develop filters on our websites to identify images that our users can use in AI image and video generation and those they cannot use without infringing our terms of download.

Financial Review

In 2024, income increased by £4,500 compared to 2023, while total expenditure fell by £2,400. The overall result for the year was a deficit of income over expenditure of £2,000. The Charity ended the year with £36,600 in general reserves and nothing in restricted funds.

Reserves Policy

The Charity aims to hold free reserves not less than £14,000, which would be sufficient to cover forthcoming expenditure for 6 months. It has a bank balance that is regularly reviewed by the Trustees, and year on year the income broadly matches expenditure. The Charity's general reserves have decreased over the year but remain above the target.

Risk Statement

The Charity is not exposed to any major financial risk.

Governing documents

The company's governing documents are the Memorandum and Articles of Association dated 20 March 2012, and the Governing Trustee Document dated 30 January 2013.

Governance

The company is controlled by its Governing Trustee Document and the Memorandum and Articles of Association, and is limited by guarantee, as defined by the Companies Act 2006.

The company was incorporated on 20th March 2012.

The policy and operating decisions of the Charity rest with the Trustees, who are also Directors for the purposes of company law. They meet regularly to monitor the activities of the company.

Paul and Gill Thompson resigned as Trustees in 2018 when it was agreed to pay Paul to lead the work of sourcing, creation and formatting new content. Paul continues to attend Trustee meetings as an advisor but takes no part in decision-making. Because of his prominent role in the company's activities, Paul is still registered as a Director of the company, as is Gill.

Procedure for appointing Trustees

Trustees are appointed for a term of 3 years by resolution passed at a special meeting in accordance with the provisions of the Governing Trustee Document.

Directors' responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the Charity and of its income and expenditure for the year. In preparing the financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the Charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors/Trustees on 26 September 2025 and signed on their behalf by:

Robert Bird

Simon Mynard

**Independent Examiner's Report
to the Trustees of
FreeBibleimages Ltd**

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity (who are also Directors of the Company 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 the Company's accounts 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 material matters have come to my attention which give me cause to believe that:

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 Charities SORP (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.



Neville Reid ACA

19 Mills Grove
Poplar
London E14 0RH

26 September 2025

FreeBibleimages Ltd

Statement of Financial Activities for the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	34,432	655	35,087	30,610
Investments	3	359	-	359	299
		<hr/>			
Total income and endowments		34,791	655	35,446	30,909
EXPENDITURE ON:					
Raising funds	5	386	17	403	584
Charitable activities	5	29,466	7,533	36,999	39,267
		<hr/>			
Total expenditure		29,852	7,550	37,402	39,851
		<hr/>			
Net income/(expenditure)		4,939	(6,895)	(1,956)	(8,942)
Transfers between funds	12	(4,922)	4,922	-	-
		<hr/>			
Net movement in funds		17	(1,973)	(1,956)	(8,942)
Reconciliation of funds:					
Total funds brought forward		36,589	1,973	38,562	47,504
		<hr/>			
Total funds carried forward		36,606	-	36,606	38,562
		<hr/> <hr/>			

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 8–12 form part of these accounts.

FreeBibleimages Ltd

**Balance Sheet
as at 31 December 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
CURRENT ASSETS					
Debtors	10	873	-	873	859
Cash at bank and in hand		37,601	3,055	40,656	40,112
		<u>38,474</u>	<u>3,055</u>	<u>41,529</u>	<u>40,971</u>
CREDITORS:					
Amounts falling due within one year	11	<u>(1,868)</u>	<u>(3,055)</u>	<u>(4,923)</u>	<u>(2,409)</u>
Net Current Assets		36,606	-	36,606	38,562
TOTAL NET ASSETS		<u><u>36,606</u></u>	<u><u>-</u></u>	<u><u>36,606</u></u>	<u><u>38,562</u></u>
FUNDS OF THE CHARITY					
Restricted funds	12	-	-	-	1,973
Unrestricted funds		36,606	-	36,606	36,589
TOTAL FUNDS		<u><u>36,606</u></u>	<u><u>-</u></u>	<u><u>36,606</u></u>	<u><u>38,562</u></u>

For the year ended 31 December 2024, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act – however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.

The Directors/Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the FRS102 Charities SORP.

Approved by the Directors and signed on their behalf on 26 September 2025 by:

Robert Bird

Simon Mynard

Company number: 7998416

Charity number: 1150890

The notes on pages 8–12 form part of these accounts.

FreeBibleimages Ltd

Notes to the Accounts for the year ended 31 December 2024

1 Basis of Accounting

The accounts have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)), and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

2 Accounting policies

The following are the accounting policies which have been applied in dealing with material items:-

a) Recognition of income:

Grants and donations are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- it is more likely than not that the Charity will receive the resources; and
- the monetary value can be measured with sufficient reliability.

b) Tax reclaims on donations and gifts:

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be unrestricted income unless the donor or the terms of the appeal have specified otherwise.

c) Settlement of insurance claims:

Insurance claims are only included in the SoFA when the general income recognition criteria are met, and are included as an item of other income in the SoFA.

d) Volunteer help:

The value of voluntary help received is not included in the accounts but is described in the Trustees' report.

e) Liability recognition:

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

f) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the Charity without specified purpose and are available for purposes as directed by the Trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

The company has two restricted funds, for donations received for websites in specific languages.

g) Fixed assets and depreciation:

Fixed assets acquired for use by the Charity are capitalised and depreciated over their estimated useful life, unless they cost less than £1,000 in which case they are written off on purchase.

FreeBibleimages Ltd

Notes to the Accounts for the year ended 31 December 2024

3 Analysis of income

Donations and legacies:	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations and gifts	25,374	655	26,029	22,539
Gift Aid	2,458	-	2,458	1,471
General grants provided by other charities	6,600	-	6,600	6,600
	<u>34,432</u>	<u>655</u>	<u>35,087</u>	<u>30,610</u>
Income from investments:				
Interest income	359	-	359	299
	<u>359</u>	<u>-</u>	<u>359</u>	<u>299</u>
Total income	<u>34,791</u>	<u>655</u>	<u>35,446</u>	<u>30,909</u>

4 Donated goods, facilities and services

The company benefits greatly from the involvement and enthusiastic support of its many volunteers, more details of which are given in the Trustees' report. In accordance with FRS 102 and the Charities SORP (FRS 102), no monetary value is included in the accounts for the contributions of volunteers.

5 Analysis of expenditure

a Raising funds	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fundraising costs	386	17	403	584
	<u>386</u>	<u>17</u>	<u>403</u>	<u>584</u>
b Charitable activities:				
Direct charitable activities				
Sourcing and creation of content	17,440	2,850	20,290	20,982
Image purchases	1,728	-	1,728	4,644
Translation	441	4,154	4,595	4,296
IT costs	1,990	-	1,990	1,910
Web design & maintenance	5,380	529	5,909	5,154
	<u>26,979</u>	<u>7,533</u>	<u>34,512</u>	<u>36,986</u>
Support costs				
Publicity	1,499	-	1,499	1,363
Governance costs	550	-	550	450
Insurance & sundry office costs	438	-	438	468
	<u>2,487</u>	<u>-</u>	<u>2,487</u>	<u>2,281</u>
Total expenditure on charitable activities	<u>29,466</u>	<u>7,533</u>	<u>36,999</u>	<u>39,267</u>

Support costs are shown in the Statement of Financial Activities as part of the cost of charitable activities.

FreeBibleimages Ltd

Notes to the Accounts for the year ended 31 December 2024

	2024	2023
	£	£
6 Fees for examination of the accounts		
Independent examiner's fees	550	450

7 Paid employees

The Charity has no employed members of staff.

8 Trustees

No remuneration was paid to any Trustee during the year nor to any person connected to them.

The Trustees were not paid nor received any other benefits from the Charity in the year (2023: £nil). One was reimbursed expenses totalling £96 for general costs during the year (2023: three totalling £249 for fundraising and general costs). No Trustee received payment for professional or other services supplied to the Charity (2023: £nil).

The Charity received unrestricted donations from its Trustees totalling £1,184 (2023: £1,184).

9 Related party transactions

Paul Thompson, trading as Digital Dimensions, is a former Trustee, who remains registered as a Director but takes no part in decisions of the Trustees. He resigned in 2018 when it was agreed to pay him for sourcing and creation of content. The Trustees have reviewed the cost of the services provided by him, and are of the opinion that they represent good value when compared to the market.

The amounts payable to Paul Thompson for his services in the year, and the outstanding balances at the year end, were as follows:

	2024	2023
	£	£
Expenditure incurred in the year	20,290	21,042
Balance due at year end, included in creditors (note 11)	1,390	1,580

10 Debtors and prepayments

	2024	2023
	£	£
Tax recoverable	624	637
Prepayments and accrued income	249	222
	873	859

11 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Trade creditors	3,340	1,959
Accruals	1,583	450
	4,923	2,409

FreeBibleimages Ltd

Notes to the Accounts for the year ended 31 December 2024

12 Funds

Restricted funds are set up for donations raised for websites in specific languages.

Movements on Restricted Funds

	Hindi website £	French website £	Total £
Balance brought forward 1 Jan 2023	1,220	-	1,220
Restricted donations	-	2,975	2,975
Restricted expenditure	(6,642)	(1,002)	(7,644)
Transfer from General Funds	5,422	-	5,422
Balance carried forward 31 Dec 2023	-	1,973	1,973
Restricted donations	-	655	655
Restricted expenditure	-	(7,550)	(7,550)
Transfer from General Funds	-	4,922	4,922
Balance carried forward 31 Dec 2024	-	-	-

Analysis of net assets between funds:

	General funds	Restricted funds	Total 2024
Cash	37,601	3,055	40,656
Other net assets	(995)	(3,055)	(4,050)
	36,606	-	36,606

Analysis of net assets between funds – previous year:

	General funds	Restricted funds	Total 2023
Cash	38,064	2,048	40,112
Other net assets	(1,475)	(75)	(1,550)
	36,589	1,973	38,562

13 Members

Each member of the company commits to contribute an amount of £1 if the Charity is wound up.

FreeBibleimages Ltd
Detailed Statement of Financial Activities with Comparatives
for the year ended 31 December 2024

	Note	Unrestricted Funds		Restricted Funds		Total Funds	
		2024 £	2023 £	2024 £	2023 £	2024 £	2023 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	34,432	27,635	655	2,975	35,087	30,610
Investments		359	299	-	-	359	299
Total income and endowments		34,791	27,934	655	2,975	35,446	30,909
EXPENDITURE ON:							
Raising funds	5	386	362	17	222	403	584
Charitable activities	5	29,466	31,845	7,533	7,422	36,999	39,267
Total expenditure		29,852	32,207	7,550	7,644	37,402	39,851
Net income/(expenditure)		4,939	(4,273)	(6,895)	(4,669)	(1,956)	(8,942)
Transfers between funds	12	(4,922)	(5,422)	4,922	5,422	-	-
		17	(9,695)	(1,973)	753	(1,956)	(8,942)
Net movement in funds		17	(9,695)	(1,973)	753	(1,956)	(8,942)
Reconciliation of funds:							
Total funds brought forward		36,589	46,284	1,973	1,220	38,562	47,504
Total funds carried forward		36,606	36,589	-	1,973	36,606	38,562

Movements on reserves and all recognised gains and losses are shown above.

FREE BIBLE IMAGES

England & Wales - Charity number 1150890

Accounts

FREE BIBLE IMAGES LTD

COMPANY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023

Directors/Trustees	A Bird R Bird R Burn C Manby P Stiff M Tierney
Directors other than Trustees	P Thompson G Thompson
Company Secretary	R Burn
Governing Document	Memorandum and Articles of Association dated 20 March 2012 Governing Trustee Document dated 30 January 2013
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FREE BIBLE IMAGES LTD

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees have pleasure in submitting their Report and Accounts for the year.

Objectives and activities

The objective of the Charity is the advancement of the Christian faith through the provision of free downloadable Bible story images, for the benefit of the public, for use in teaching the Bible in homes, schools, churches and communities around the world.

Our activities include the creation of images (either photographic or illustration) offline which are then loaded onto a website. We also encourage Christian artists and organisations to donate to the project sets of Bible story images they have created. They choose a Creative Commons licence under which we can distribute them for free use in teaching or define their own terms of download to protect their images from abuse and give copyright cover where needed. We have 58 contributing Christian artists and organisations with more being added each year.

There are typically 10 to 30 images per story. People globally are able to access the website and freely download stories or images and use them in teaching. The images can also be projected live from the site in slide-show view from phones, tablets, or computers to larger screens via Bluetooth or other airplay technologies.

Main activities during the year

2023 has been a very busy year with 139 new Bible story sets of images added to the English site. The Chinese site has seen a growth of 26% and we added 98 new sets in Simplified Chinese. A further 23 sets were added to the Arabic site by a new a Christian translator in Egypt. With the help volunteer translators, we added 78 new sets to the Spanish site, 42 to the Portuguese site and 36 to the Polish site.

A lot of time and resources was invested in creating a new site in Hindi which launched with over 700 translated Bible story sets in October. We were greatly assisted in this task by Abhilash and Merlin James, a Christian couple from India living in Redhill.

David Gosnell developed a dynamic workflow to create downloads on demand and added the caption text to the notes section of downloaded Keynote and PowerPoint files. He also developed an in-line HTML video player and video filter, so linked videos now play on our site. We embedded the relevant video segment links with start and end points to all the LUMO Bible story videos on YouTube. These videos just show the segments for the Bible references of that story and users can choose to have narration for the account in the NIV, KJV and NLT versions. Embedded videos play in the new HTML video player developed on the FreeBibleimages website rather than show the YouTube interface. However, the videos play from Youtube and add to the statistics for the channels who host there. The videos for Bible Pathway Adventures, Sue Bentley and the Australian Bible Society are now embedded in this way. The 109 sets from Good News Productions have videos of each story in over 40 languages.

We were able to license images from the LUMO film 'The Covenant' and have the option to license images from the 'Acts of the Apostles' currently being shot in Morocco. We obtained 3D reconstruction graphics of Herod's Temple and the Tabernacle from Jeremy Parkes of Bible scenes and also Immersive History. Experienced Bible cartographer David Barrett gave us the use of over 130 Bible Maps. In December we got an agreement to use the illustrations created by VideoBible.com.

We welcomed new contributing artists Willem de Vink Willem (Netherlands), Kerstin ter Veen (Germany), Coralie Leue (USA), Smart Art for Kids (Slovenia), Ewurakua Ghansah (Ghana), David and Hilary Ker (Kenya), Philip Martin (UK) and Carolyn Dyk (Belgium).

In October we ran a fund raising Bible Quiz which provided some initial funding for a site in French. The Quiz is now online for others to use as a fundraising tool. Further statistic and information is found on the pages that follow.

Volunteers

We have 16 volunteers using our online translation portal to translate our stories into French, German, Telugu, Hindi, Arabic, Chinese, Spanish and Portuguese. In 2022 we were able to develop an online workflow to speed up the creation of translated Bible story title slides.

Public benefit

The Trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission.

Future direction

God willing, our main focus in 2024 will be to develop translated websites in both French and German. We shall continue to populate the eight existing sites with new story sets. We shall explore opportunities to develop Bible story videos that work alongside our images.

Financial Review

In 2023, income reduced by £13,500 compared to 2022, while total expenditure fell by £2,800. The overall result for the year was a deficit of income over expenditure of £8,900. The Charity ended the year with £36,600 in general reserves and £2,000 in restricted funds.

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The company's governing documents are the Memorandum and Articles of Association dated 20 March 2012, and the Governing Trustee Document dated 30 January 2013.

Governance

The company is controlled by its Governing Trustee Document and the Memorandum and Articles of Association, and is limited by guarantee, as defined by the Companies Act 2006.

The company was incorporated on 20th March 2012.

The policy and operating decisions of the charity rest with the Trustees, who are also directors for the purposes of company law. They meet regularly to monitor the activities of the company.

Paul and Gill Thompson resigned as Trustees in 2018 when it was agreed to pay Paul to lead the work of sourcing, creation and formatting new content. Paul continues to attend Trustee meetings as an advisor but takes no part in decision-making. Because of his prominent role in the company's activities, Paul is still registered as a Director of the company, as is Gill.

Procedure for appointing Trustees

Trustees are appointed for a term of 3 years by resolution passed at a special meeting in accordance with the provisions of the Governing Trustee Document.

Directors' responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. In preparing the financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

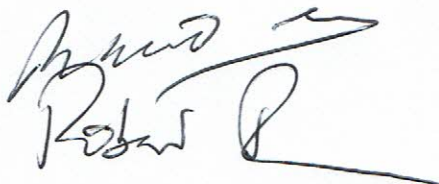
We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors/Trustees on ~~22~~ September 2024 and signed on their behalf by:

Robert Bird
Robert Burn

A handwritten signature in black ink, appearing to read 'Robert Burn', with a long horizontal flourish extending to the right.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

FREE BIBLE IMAGES LTD

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity (who are also directors of the company 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 the Company's accounts 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 material matters have come to my attention which give me cause to believe that:

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 Charities SORP (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.



Neville Reid ACA

19 Mills Grove
Poplar
London E14 0RH

September 2024

FREE BIBLE IMAGES LTD

Statement of Financial Activities FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	27,635	2,975	30,610	44,428
Investments	3	299	-	299	30
Total income and endowments		27,934	2,975	30,909	44,458
EXPENDITURE ON:					
Raising funds	5	362	222	584	792
Charitable activities	5	31,845	7,422	39,267	41,813
Total expenditure		32,207	7,644	39,851	42,605
Net income/(expenditure)		(4,273)	(4,669)	(8,942)	1,853
Transfers between funds	12	(5,422)	5,422	-	-
Net movement in funds		(9,695)	753	(8,942)	1,853
Reconciliation of funds:					
Total funds brought forward		46,284	1,220	47,504	45,651
Total funds carried forward		<u>36,589</u>	<u>1,973</u>	<u>38,562</u>	<u>47,504</u>

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 8–12 form part of these accounts.

FREE BIBLE IMAGES LTD

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
CURRENT ASSETS					
Debtors	10	859	-	859	2,651
Cash at bank and in hand		38,064	2,048	40,112	49,184
		<u>38,923</u>	<u>2,048</u>	<u>40,971</u>	<u>51,835</u>
CREDITORS:					
Amounts falling due within one year	11	(2,334)	(75)	(2,409)	(4,331)
Net Current Assets		36,589	1,973	38,562	47,504
TOTAL NET ASSETS		<u>36,589</u>	<u>1,973</u>	<u>38,562</u>	<u>47,504</u>
FUNDS OF THE CHARITY					
Restricted funds	12	-	1,973	1,973	1,220
Unrestricted funds		36,589	-	36,589	46,284
TOTAL FUNDS		<u>36,589</u>	<u>1,973</u>	<u>38,562</u>	<u>47,504</u>

For the year ended 31 December 2023, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.

The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

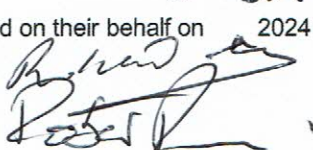
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the FRS102 Charities SORP.

Approved by the Directors and signed on their behalf on 2024 by:

Robert Bird

Robert Burn

2024



Company number: 7998416

Charity number: 1150890

The notes on pages 8-12 form part of these accounts.

FREE BIBLE IMAGES LTD

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2023

1 Basis of Accounting

The accounts have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)), and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

2 Accounting policies

The following are the accounting policies which have been applied in dealing with material items:-

a) Recognition of income:

Grants and donations are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

b) Tax reclaims on donations and gifts:

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be unrestricted income unless the donor or the terms of the appeal have specified otherwise.

c) Settlement of insurance claims:

Insurance claims are only included in the SoFA when the general income recognition criteria are met, and are included as an item of other income in the SoFA.

d) Volunteer help:

The value of voluntary help received is not included in the accounts but is described in the Trustees'

e) Liability recognition:

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources, and the amount of the obligation can be measured with

f) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the Trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

The company has three restricted funds, for donations received for websites in specific languages.

g) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life, unless they cost less than £1,000 in which case they are written off on purchase.

FREE BIBLE IMAGES LTD

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2023

3 Analysis of income

Donations and legacies:	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations and gifts	19,564	2,975	22,539	37,007
Gift Aid	1,471	-	1,471	1,421
General grants provided by other charities	6,600	-	6,600	6,000
	<u>27,635</u>	<u>2,975</u>	<u>30,610</u>	<u>44,428</u>
Income from investments:				
Interest income	299	-	299	30
	<u>299</u>	<u>-</u>	<u>299</u>	<u>30</u>
Total income	<u>27,934</u>	<u>2,975</u>	<u>30,909</u>	<u>44,458</u>

4 Donated goods, facilities and services

The company benefits greatly from the involvement and enthusiastic support of its many volunteers, more details of which are given in the Trustees' report. In accordance with FRS 102 and the Charities SORP (FRS 102), no monetary value is included in the accounts for the contributions of volunteers.

5 Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
a Raising funds				
Fundraising costs	362	222	584	792
	<u>362</u>	<u>222</u>	<u>584</u>	<u>792</u>
b Charitable activities:				
Direct charitable activities				
Sourcing and creation of content	17,985	2,997	20,982	18,527
Image purchases	4,644	-	4,644	-
Translation	383	3,913	4,296	13,221
IT costs	1,910	-	1,910	1,395
Web design & maintenance	4,642	512	5,154	6,131
	<u>29,564</u>	<u>7,422</u>	<u>36,986</u>	<u>39,274</u>
Support costs				
Publicity	1,363	-	1,363	1,149
Governance costs	450	-	450	450
Insurance & sundry office costs	468	-	468	940
	<u>2,281</u>	<u>-</u>	<u>2,281</u>	<u>2,539</u>
Total expenditure on charitable activities	<u>31,845</u>	<u>7,422</u>	<u>39,267</u>	<u>41,813</u>

Support costs are shown in the Statement of Financial Activities as part of the cost of charitable activities.

FREE BIBLE IMAGES LTD

**Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	£	£
6 Fees for examination of the accounts		
Independent examiner's fees	450	450

7 Paid employees

The charity has no employed members of staff.

8 Trustees

No remuneration was paid to any trustee during the year nor to any person connected to them. The charity trustees were not paid nor received any other benefits from the charity in the year (2022: £nil). Three were reimbursed expenses totalling £249 for fundraising and general costs during the year (2022: one for £182). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

The company received unrestricted donations from its Trustees totalling £1,018 (2022: £1,356).

9 Related party transactions

Paul Thompson is a former Trustee, who remains registered as a Director but takes no part in decisions of the Trustees. He resigned in 2018 when it was agreed to pay him for sourcing and creation of content. The trustees have reviewed the cost of the services provided by him, and are of the opinion that they represent good value when compared to the market.

The amounts payable to Paul Thompson for his services in the year, and the outstanding balances at the year end, were as follows:

	2023	2022
	£	£
Expenditure incurred in the year	21,042	19,072
Balance due at year end, included in creditors (note 11)	1,580	1,334

10 Debtors and prepayments

	2023	2022
	£	£
Tax recoverable	637	2,551
Prepayments and accrued income	222	100
	<u>859</u>	<u>2,651</u>

11 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Trade creditors	1,959	3,756
Accruals	450	575
	<u>2,409</u>	<u>4,331</u>

FREE BIBLE IMAGES LTD

**Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2023**

12 Funds

Restricted funds are set up for donations raised for websites in specific languages.

Movements on Restricted Funds

	S. American websites £	Hindi website £	French website £	Total £
Balance brought forward 1 Jan 2022	9,836	-	-	9,836
Restricted donations	800	3,720	-	4,520
Restricted expenditure	(16,679)	(2,500)	-	(19,179)
Transfer from General Funds	6,043	-	-	6,043
Balance carried forward 31 Dec 2022	-	1,220	-	1,220
Restricted donations	-	-	2,975	2,975
Restricted expenditure	-	(6,642)	(1,002)	(7,644)
Transfer from General Funds	-	5,422	-	5,422
Balance carried forward 31 Dec 2023	-	-	1,973	1,973

Analysis of net assets between funds:

	General funds	Restricted funds	Total 2023
Cash	38,064	2,048	40,112
Other net assets	(1,475)	(75)	(1,550)
	<u>36,589</u>	<u>1,973</u>	<u>38,562</u>

Analysis of net assets between funds – previous year:

	General funds	Restricted funds	Total 2022
Cash	47,230	1,954	49,184
Other net assets	(946)	(734)	(1,680)
	<u>46,284</u>	<u>1,220</u>	<u>47,504</u>

13 Members

Each member of the company commits to contribute an amount of £1 if the charity is wound up.

FREE BIBLE IMAGES LTD
Detailed Statement of Financial Activities with Comparatives
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds		Restricted Funds		Total Funds	
		2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	27,635	39,908	2,975	4,520	30,610	44,428
Investments		299	30	-	-	299	30
Total income and endowments		27,934	39,938	2,975	4,520	30,909	44,458
EXPENDITURE ON:							
Raising funds	5	362	546	222	246	584	792
Charitable activities	5	31,845	22,880	7,422	18,933	39,267	41,813
Total expenditure		32,207	23,426	7,644	19,179	39,851	42,605
Net income/(expenditure)		(4,273)	16,512	(4,669)	(14,659)	(8,942)	1,853
Transfers between funds	12	(5,422)	(6,043)	5,422	6,043	-	-
		(9,695)	10,469	753	(8,616)	(8,942)	1,853
Net movement in funds		(9,695)	10,469	753	(8,616)	(8,942)	1,853
Reconciliation of funds:							
Total funds brought forward		46,284	35,815	1,220	9,836	47,504	45,651
Total funds carried forward		36,589	46,284	1,973	1,220	38,562	47,504

Movements on reserves and all recognised gains and losses are shown above.

FREE BIBLE IMAGES

England & Wales - Charity number 1150890

Accounts

Free Bible Images Ltd
**Report and
Accounts**

Year ended 31 December 2022

FREE BIBLE IMAGES LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

Directors/Trustees	A Bird R Bird R Burn C Manby P Stiff M Tierney
Directors other than Trustees	P Thompson G Thompson
Company Secretary	R Burn
Governing Document	Memorandum and Articles of Association dated 20 March 2012 Governing Trustee Document dated 30 January 2013
Company Registration Number	7998416
Charity Registration Number	1150890
Registered Office	20-22 Wenlock Road London N1 7GU
Independent Examiner	Neville Reid 19 Mills Grove London, E14 0RH
Bankers	Santander

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-11
Detailed Statement of Financial Activities	12

FREE BIBLE IMAGES LTD

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees have pleasure in submitting their Report and Accounts for the year.

Objectives and activities

The objective of the Charity is the advancement of the Christian faith through the provision of free downloadable Bible story images, for the benefit of the public, for use in teaching the Bible in homes, schools, churches and communities around the world.

Our activities include the creation of images (either photographic or illustration) offline which are then loaded onto a website. We also encourage Christian artists and organisations to donate to the project sets of Bible story images they have created. They choose a Creative Commons licence under which we can distribute them for free use in teaching or define their own terms of download to protect their images from abuse and give copyright cover where needed. We have 58 contributing Christian artists and organisations with more being added each year.

There are typically 10 to 30 images per story. People globally are able to access the website and freely download stories or images and use them in teaching. The images can also be projected live from the site in slide-show view from phones, tablets, or computers to larger screens via Bluetooth or other airplay technologies.

Main activities during the year

In 2022 we saw further growth in the number of visitors to the FreeBibleimages website and its translated sites in Chinese, Arabic, Romanian and Polish. Over 13.5 million pages were viewed, 6.5 million Bible stories read in slide-show mode and over 1 million sets downloaded. Visitor numbers to the English site were up 10.2%; page views up 4.7%; slide-show views up 5.2% and downloads up 1.6%. The average user spent 7 minutes 25 seconds on the English site in a world where Google rates an engagement time of 2 minutes as being good. The newly launched Portuguese and Spanish sites in September 2022 already have an average engagement time of over 2 minutes 40 seconds. Each month the Chinese site had over 5,000 sets of Bible story images downloaded. 106 new sets of Bible story images went online in 2022. New Christian illustrators to donate artwork in 2022 were Cory Baugher (maps), Rainer Holweger, Julia Watson, Kerstin ter Veen and Phillip Martin. We have also licensed new sources of Bible story images for free use in teaching to go online in 2023. These include:

1. Photographic scenes of Bible passages in the book of Genesis from 'The Covenant', shot by the LUMO project in the Middle East.
2. The Australian Bible society have consented to our use of still images from their animated 'Wild Bible stories for kids' videos.
3. Good News Productions International have shared over one thousand images showing scenes from the Book of Acts.
4. We have licensed 60 Bible story image sets for preschool children from a gifted Christian artist in South Korea.
5. We are distributing over 900 images from the Jesus Messiah project by Dutch illustrator Willem de Vink of Bible stories from the Gospels.
6. We have licensed 5 Bible story sets from missionaries David and Hilary Ker who run Little Zebra Books to help children in Africa read.

In September 2022, FreeBibleimages launched a Spanish version of the FreeBibleimages site with 801 free Bible story sets. Biblica, the International Bible Society, kindly licensed the free use of the Santa Biblia, Nueva Versión Internacional so that all references can be clicked to view the Bible account.

FreeBibleimages were also able to launch a site in Portuguese in September 2022 with 859 Bible story sets. Biblica kindly licensed the free use of the Nova Versão Internacional 2011 across the site.

In June 2022 we organised a fund-raising walk to fund the initial development of a FreeBibleimages site in Hindi and work began on the development of this site in October 2022. We are working with a Christian couple from India, now living in England, to do the

Volunteers

We have 12 volunteers using our online translation portal to translate our stories into French, German, Telugu, Hindi, Arabic, Chinese, Spanish and Portuguese. In 2022 we were able to develop an online workflow to speed up the creation of translated Bible story title slides.

Public benefit

The Trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission.

Future direction

We aim to continue the development of translated versions of our website and free Christian Education resources. We are currently developing a site in Hindi with a target to launch it in Sept 2023.

We also plan to develop an onsite video player. Some of our Bible stories also have video versions hosted on YouTube or Vimeo. We plan to enable teachers to play these from our site through embedding instead of sending them to external video hosting sites.

We will continue to locate and work with artists and illustrators around the world willing to contribute their artwork of Bible scenes to the project.

We plan to publish over 100 new Bible story sets on our English site in 2023 with translations made, which can be hosted on our translated sites in Chinese, Arabic, Polish, Romanian, Spanish, Portuguese and Hindi. We have a further 89 stories being translated into Chinese to go on the Chinese site in early 2023.

Financial Review

In 2022, income reduced by £6,300 compared to 2021, while total expenditure rose by £8,700. The overall result for the year was a surplus of income over expenditure of £1,800. The Charity ended the year with £46,300 in general reserves and £1,200 in restricted funds.

Reserves Policy

The Charity aims to hold free reserves not less than £14,000, which would be sufficient to cover forthcoming expenditure for 6 months. It has a bank balance that is regularly reviewed by the trustees, and year on year the income broadly matches expenditure. The Charity's general reserves have increased over the year.

Risk Statement

The charity is not exposed to any major financial risk.

Governing documents

The company's governing documents are the Memorandum and Articles of Association dated 20 March 2012, and the Governing Trustee Document dated 30 January 2013.

Governance

The company is controlled by its Governing Trustee Document and the Memorandum and Articles of Association, and is limited by guarantee, as defined by the Companies Act 2006.

The company was incorporated on 20th March 2012.

The policy and operating decisions of the charity rest with the Trustees, who are also directors for the purposes of company law. They meet regularly to monitor the activities of the company.

Paul and Gill Thompson resigned as Trustees in 2018 when it was agreed to pay Paul to lead the work of sourcing, creation and formatting new content. Paul continues to attend Trustee meetings as an advisor but takes no part in decision-making. Because of his prominent role in the company's activities, Paul is still registered as a Director of the company, as is Gill.

Procedure for appointing Trustees

Trustees are appointed for a term of 3 years by resolution passed at a special meeting in accordance with the provisions of the Governing Trustee Document.

Directors' responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. In preparing the financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors/Trustees on 29th September 2023 and signed on their behalf by:

Robert Bird
Alan Bird

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

FREE BIBLE IMAGES LTD

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity (who are also directors of the company 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 the Company's accounts 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 material matters have come to my attention which give me cause to believe that:

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 Charities SORP (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.

Neville Reid ACA

19 Mills Grove
Poplar
London E14 0RH

29 September 2023

FREE BIBLE IMAGES LTD

Statement of Financial Activities FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	39,908	4,520	44,428	50,784
Investments	3	30	-	30	6
Total income and endowments		39,938	4,520	44,458	50,790
EXPENDITURE ON:					
Raising funds	5	546	246	792	261
Charitable activities	5	22,880	18,933	41,813	33,674
Total expenditure		23,426	19,179	42,605	33,935
Net income/(expenditure)		16,512	(14,659)	1,853	16,855
Transfers between funds		(6,043)	6,043	-	-
Net movement in funds		10,469	(8,616)	1,853	16,855
Reconciliation of funds:					
Total funds brought forward		35,815	9,836	45,651	28,796
Total funds carried forward		46,284	1,220	47,504	45,651

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 8–12 form part of these accounts.

FREE BIBLE IMAGES LTD

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
CURRENT ASSETS					
Debtors	10	2,651	-	2,651	207
Cash at bank and in hand		47,230	1,954	49,184	50,217
		<u>49,881</u>	<u>1,954</u>	<u>51,835</u>	<u>50,424</u>
CREDITORS:					
Amounts falling due within one ye	11	<u>(3,597)</u>	<u>(734)</u>	<u>(4,331)</u>	<u>(4,773)</u>
Net Current Assets		46,284	1,220	47,504	45,651
TOTAL NET ASSETS		<u>46,284</u>	<u>1,220</u>	<u>47,504</u>	<u>45,651</u>
FUNDS OF THE CHARITY					
Restricted funds	12	-	1,220	1,220	9,836
Unrestricted funds		46,284	-	46,284	35,815
TOTAL FUNDS		<u>46,284</u>	<u>1,220</u>	<u>47,504</u>	<u>45,651</u>

For the year ended 31 December 2022, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.

The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the FRS102 Charities SORP.

Approved by the Directors and signed on their behalf on 29 September 2023 by:

Robert Bird

Alan Bird

Company number: 7998416

Charity number: 1150890

The notes on pages 8–12 form part of these accounts.

FREE BIBLE IMAGES LTD

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2022

1 Basis of Accounting

The accounts have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)), and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

2 Accounting policies

The following are the accounting policies which have been applied in dealing with material items:-

a) Recognition of income:

Grants and donations are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

b) Tax reclaims on donations and gifts:

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be unrestricted income unless the donor or the terms of the appeal have specified otherwise.

c) Settlement of insurance claims:

Insurance claims are only included in the SoFA when the general income recognition criteria are met, and are included as an item of other income in the SoFA.

d) Volunteer help:

The value of voluntary help received is not included in the accounts but is described in the

e) Liability recognition:

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources, and the amount of the obligation can be

f) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the Trustees. Restricted funds are amounts received where the donor has specified the purpose for which it
The company has three restricted funds, for donations received for websites in specific

g) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life, unless they cost less than £1,000 in which case they are written off on purchase.

FREE BIBLE IMAGES LTD

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2022

3 Analysis of income

Donations and legacies:	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Donations and gifts	32,487	4,520	37,007	43,338
Gift Aid	1,421	-	1,421	1,446
General grants provided by other charities	6,000	-	6,000	6,000
	<u>39,908</u>	<u>4,520</u>	<u>44,428</u>	<u>50,784</u>
Income from investments:				
Interest income	30	-	30	6
	<u>30</u>	<u>-</u>	<u>30</u>	<u>6</u>
Total income	<u>39,938</u>	<u>4,520</u>	<u>44,458</u>	<u>50,790</u>

4 Donated goods, facilities and services

The company benefits greatly from the involvement and enthusiastic support of its many volunteers, more details of which are given in the Trustees' report. In accordance with FRS 102 and the Charities SORP (FRS 102), no monetary value is included in the accounts for the

5 Analysis of expenditure

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
a Raising funds				
Fundraising costs	546	246	792	261
	<u>546</u>	<u>246</u>	<u>792</u>	<u>261</u>
b Charitable activities:				
Direct charitable activities				
Sourcing and creation of content	14,055	4,472	18,527	17,958
Translation	1,040	12,181	13,221	6,778
IT costs	1,395	-	1,395	2,023
Web design & maintenance	3,851	2,280	6,131	5,766
	<u>20,341</u>	<u>18,933</u>	<u>39,274</u>	<u>32,525</u>
Support costs				
Publicity	1,149	-	1,149	-
Governance costs	450	-	450	400
Insurance & sundry office costs	940	-	940	749
	<u>2,539</u>	<u>-</u>	<u>2,539</u>	<u>1,149</u>
Total expenditure on charitable activities	<u>22,880</u>	<u>18,933</u>	<u>41,813</u>	<u>33,674</u>

Support costs are shown in the Statement of Financial Activities as part of the cost of charitable

FREE BIBLE IMAGES LTD

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
6 Fees for examination of the accounts		
Independent examiner's fees	450	400

7 Paid employees

The charity has no employed members of staff.

8 Trustees

No remuneration was paid to any trustee during the year nor to any person connected to them. The charity trustees were not paid nor received any other benefits from the charity in the year (2021: £nil). One was reimbursed expenses of £182 for fundraising costs during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the company. The company received unrestricted donations from its Trustees totalling £1,356 (2021: £1,668).

9 Related party transactions

Paul Thompson is a former Trustee, who remains registered as a Director but takes no part in decisions of the Trustees. He resigned in 2018 when it was agreed to pay him for sourcing and creation of content. The trustees have reviewed the cost of the services provided by him, and are of the opinion that they represent good value when compared to the market.

The amounts payable to Paul Thompson for his services in the year, and the outstanding balances at the year end, were as follows:

	2022	2021
	£	£
Expenditure incurred in the year	19,072	17,958
Balance due at year end, included in creditors (note 11)	1,334	943

10 Debtors and prepayments

	2022	2021
	£	£
Tax recoverable	2,551	31
Prepayments and accrued income	100	176
	2,651	207
	2,651	207

11 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Trade creditors	3,756	4,123
Accruals	575	650
	4,331	4,773
	4,331	4,773

FREE BIBLE IMAGES LTD

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2022

12 Funds

Restricted funds are set up for donations raised for websites in specific languages.

Movements on Restricted Funds

	Arabic website £	S. American websites £	Hindi website £	Total £
Balance brought forward 1 Jan 2021	2,848	-	-	2,848
Restricted donations	-	21,384	-	21,384
Restricted expenditure	(4,213)	(11,548)	-	(15,761)
Transfer from General Funds	1,365	-	-	1,365
Balance carried forward 31 Dec 2021	-	9,836	-	9,836
Restricted donations	-	800	3,720	4,520
Restricted expenditure	-	(16,679)	(2,500)	(19,179)
Transfer from General Funds	-	6,043	-	6,043
Balance carried forward 31 Dec 2022	-	-	1,220	1,220

Analysis of net assets between funds:

	General funds	Restricted funds	Total 2022
Cash	47,230	1,954	49,184
Other net assets	(946)	(734)	(1,680)
	46,284	1,220	47,504

Analysis of net assets between funds – previous year:

	General funds	Restricted funds	Total 2021
Cash	38,061	12,156	50,217
Other net assets	(2,246)	(2,320)	(4,566)
	35,815	9,836	45,651

13 Members

Each member of the company commits to contribute an amount of £1 if the charity is wound up.

FREE BIBLE IMAGES LTD
Detailed Statement of Financial Activities with Comparatives
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	39,908	29,400	4,520	21,384	44,428	50,784
Investments		30	6	-	-	30	6
Total income and endowments		39,938	29,406	4,520	21,384	44,458	50,790
EXPENDITURE ON:							
Raising funds	5	546	261	246	-	792	261
Charitable activities	5	22,880	17,913	18,933	15,761	41,813	33,674
Total expenditure		23,426	18,174	19,179	15,761	42,605	33,935
Net income/(expenditure)		16,512	11,232	(14,659)	5,623	1,853	16,855
Transfers between funds		(6,043)	(1,365)	6,043	1,365	-	-
		10,469	9,867	(8,616)	6,988	1,853	16,855
Net movement in funds		10,469	9,867	(8,616)	6,988	1,853	16,855
Reconciliation of funds:							
Total funds brought forward		35,815	25,948	9,836	2,848	45,651	28,796
Total funds carried forward		46,284	35,815	1,220	9,836	47,504	45,651

Movements on reserves and all recognised gains and losses are shown above.

FREE BIBLE IMAGES

England & Wales - Charity number 1150890

Accounts

Free Bible Images Ltd
**Report and
Accounts**

Year ended 31 December 2021

FREE BIBLE IMAGES LTD

COMPANY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2021

Directors/Trustees	A Bird R Bird R Burn C Manby P Stiff M Tierney
Directors other than Trustees	P Thompson G Thompson
Company Secretary	R Burn
Governing Document	Memorandum and Articles of Association dated 20 March 2012 Governing Trustee Document dated 30 January 2013
Company Registration Number	7998416
Charity Registration Number	1150890
Registered Office	20-22 Wenlock Road London N1 7GU
Independent Examiner	Neville Reid 19 Mills Grove London, E14 0RH
Bankers	Santander

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FREE BIBLE IMAGES LTD

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees have pleasure in submitting their Report and Accounts for the year.

Objectives and activities

The objective of the Charity is the advancement of the Christian faith through the provision of free downloadable Bible story images, for the benefit of the public, for use in teaching the Bible in homes, schools, churches and communities around the world.

Our activities include the creation of images (either photographic or illustration) offline which are then loaded onto a website. There are typically 20 or 30 images per story. People globally are able to access the website and download stories or images and use them in teaching. Download conditions protect the images from abuse and give copyright cover where needed.

We create photographic images from film stills or of actors in a photographic studio. They are then enhanced to give a realistic representation of events and of bible stories. We have a network of artists and illustrators contributing sets of Bible story images all licensed for free use for personal and teaching purposes. Each story is accompanied by a story planner to explain the event taking place.

Main activities during the year

The ongoing covid pandemic increased the need for online visual resources for streamed church services and school lessons. FreeBibleimages, with 1,124 free sets of Bible story images built up over the last eleven years, was in a prime position to help Bible teachers around the world. Emerging from the pandemic, we continued to see increased traffic to our site which reached Google Alexa ranking of 73,515 in the world based on visitor numbers and engagement. The average visitor to FreeBibleimages spent 6 minutes 47 seconds on the site. Each month in 2021 we had over 1,500,000 visitors, over 500,000 Bible stories viewed in slide-show mode and over 100,000 sets of images downloaded.

In 2021 we launched 84 new sets of Bible story images. Among our new contributors were Child Evangelism Fellowship (Europe), Jan Van 't Hoff (paintings of Gospel scenes) and Jeremy Park (3D model images of Bible scenes). FreeBibleimages now has over 50 contributing Christian organisations and artists. Visitors to the site in 2021 were up 13% and pageviews up 20% over 2020. Bible stories read in slide-show view were also up 20%.

In September 2021 FreeBibleimages launched an Arabic website with 250 Bible story sets from the Gospels and Acts. Viewers can click on any Bible story references to read the Bible text in Arabic and also have access to 109 videos in Arabic, Farsi and Urdu showing the Life of Christ Bible stories, by Good News Productions International.

In January 2021 we started the development of new translated sites into Spanish and Portuguese with the help of professional Christian translators. We plan to launch this in the third quarter of 2022 with 800 stories online and more to be added in the months following. We have been granted permission by The International Bible Society to use the online version of NVI – Nueva Version Internacional and Biblia Sagrada, Nova Versão Internacional.

Volunteers

We have 18 volunteers using our online translation portal to translate our stories into Polish, Romanian, French, German, Telugu, Hindi, Spanish and Portuguese. The trustees are extremely grateful for their generous services. We engaged the services of 6 Christian translators living in South America, who are being paid on per translated word basis. They are translating our Bible stories and web text into Spanish and Portuguese for new websites in these languages. The trustees would also like to thank those who volunteered in various capacities during our fundraising events in 2021.

Public benefit

The Trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission.

Future direction

We aim to continue the development of translated versions of our website and free Christian Educations resources. Once the Spanish and Portuguese sites we are currently developing are online, the ambition is to create a site in Hindi.

We will continue to locate and work with artists and illustrators around the world willing to contribute their artwork of Bible scenes to the project. These resources will be published on our English site with translations made, via our online translation portal, which can be hosted on our translated sites in Chinese, Arabic, Polish, Romanian, Spanish and Portuguese.

Financial Review

In 2021, income increased by £13,800 compared to 2020, while total expenditure remained about the same. The overall result for the year was a surplus of income over expenditure of £16,900. The Charity ended the year with £35,900 in general reserves and £9,800 in restricted funds.

Reserves Policy

The Charity aims to hold free reserves not less than £14,000, which would be sufficient to cover forthcoming expenditure for 6 months. It has a bank balance that is regularly reviewed by the trustees, and year on year the income broadly matches expenditure. The Charity's general reserves have increased over the year.

Risk Statement

The charity is not exposed to any major financial risk.

Governing documents

The company's governing documents are the Memorandum and Articles of Association dated 20 March 2012, and the Governing Trustee Document dated 30 January 2013.

Governance

The company is controlled by its Governing Trustee Document and the Memorandum and Articles of Association, and is limited by guarantee, as defined by the Companies Act 2006.

The company was incorporated on 20th March 2012.

The policy and operating decisions of the charity rest with the Trustees, who are also directors for the purposes of company law. They meet regularly to monitor the activities of the company.

Paul and Gill Thompson resigned as Trustees in 2018 when it was agreed to pay Paul to lead the work of sourcing, creation and formatting new content. Paul continues to attend Trustee meetings as an advisor but takes no part in decision-making. Because of his prominent role in the company's activities, Paul is still registered as a Director of the company, as is Gill.

Procedure for appointing Trustees

Trustees are appointed for a term of 3 years by resolution passed at a special meeting in accordance with the provisions of the Governing Trustee Document.

Directors' responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors/Trustees on 27th September 2022 and signed on their behalf by:

Alan Bird

Robert Burn

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

FREE BIBLE IMAGES LTD

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity (who are also directors of the company 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 the Company's accounts 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 material matters have come to my attention which give me cause to believe that:

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 Charities SORP (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.



Neville Reid ACA

19 Mills Grove
Poplar
London E14 0RH

28 September 2022

FREE BIBLE IMAGES LTD

Statement of Financial Activities FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	29,400	21,384	50,784	36,958
Investments	3	6	-	6	61
Total income and endowments		29,406	21,384	50,790	37,019
EXPENDITURE ON:					
Raising funds	5	261	-	261	305
Charitable activities	5	17,913	15,761	33,674	33,611
Total expenditure		18,174	15,761	33,935	33,916
Net income/(expenditure)		11,232	5,623	16,855	3,103
Transfers between funds		(1,365)	1,365	-	-
Net movement in funds		9,867	6,988	16,855	3,103
Reconciliation of funds:					
Total funds brought forward		25,948	2,848	28,796	25,693
Total funds carried forward		<u>35,815</u>	<u>9,836</u>	<u>45,651</u>	<u>28,796</u>

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 12 form part of these accounts.

FREE BIBLE IMAGES LTD

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
CURRENT ASSETS					
Debtors	10	207	-	207	1,552
Cash at bank and in hand		40,381	9,836	50,217	30,541
		<u>40,588</u>	<u>9,836</u>	<u>50,424</u>	<u>32,093</u>
CREDITORS:					
Amounts falling due within one year	11	(4,773)	-	(4,773)	(3,297)
Net Current Assets		35,815	9,836	45,651	28,796
TOTAL NET ASSETS		<u>35,815</u>	<u>9,836</u>	<u>45,651</u>	<u>28,796</u>
FUNDS OF THE CHARITY					
Restricted funds	12	-	9,836	9,836	2,848
Unrestricted funds		35,815	-	35,815	25,948
TOTAL FUNDS		<u>35,815</u>	<u>9,836</u>	<u>45,651</u>	<u>28,796</u>

For the year ended 31 December 2021, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.

The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the FRS102 Charities SORP.

Approved by the Directors and signed on their behalf on 27 September 2022 by:

Alan Bird
Robert Burn

Company number: 7998416

Charity number: 1150890

The notes on pages 12 form part of these accounts.

FREE BIBLE IMAGES LTD

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2021

1 Basis of Accounting

The accounts have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)), and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

2 Accounting policies

The following are the accounting policies which have been applied in dealing with material items:-

a) Recognition of income:

Grants and donations are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

b) Tax reclaims on donations and gifts:

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be unrestricted income unless the donor or the terms of the appeal have specified otherwise.

c) Settlement of insurance claims:

Insurance claims are only included in the SoFA when the general income recognition criteria are met, and are included as an item of other income in the SoFA.

d) Volunteer help:

The value of voluntary help received is not included in the accounts but is described in the Trustees' report.

e) Liability recognition:

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources, and the amount of the obligation can be measured with

f) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the Trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

The company has one restricted fund, for donations received specifically for its Arabic website.

g) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life, unless they cost less than £1,000 in which case they are written off on purchase.

FREE BIBLE IMAGES LTD

**Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2021**

3 Analysis of income

Donations and legacies:	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	21,954	21,384	43,338	27,406
Gift Aid	1,446	-	1,446	1,552
General grants provided by other charities	6,000	-	6,000	8,000
	<u>29,400</u>	<u>21,384</u>	<u>50,784</u>	<u>36,958</u>
Charitable activities:				
Sales	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income from investments:				
Interest income	6	-	6	61
	<u>6</u>	<u>-</u>	<u>6</u>	<u>61</u>
Total income	<u>29,406</u>	<u>21,384</u>	<u>50,790</u>	<u>37,019</u>

4 Donated goods, facilities and services

The company benefits greatly from the involvement and enthusiastic support of its many volunteers, more details of which are given in the Trustees' report. In accordance with FRS 102 and the Charities SORP (FRS 102), no monetary value is included in the accounts for the contributions of volunteers.

5 Analysis of expenditure

a Raising funds	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Fundraising costs	261	-	261	305
	<u>261</u>	<u>-</u>	<u>261</u>	<u>305</u>
b Charitable activities:				
Direct charitable activities				
Sourcing and creation of content	11,479	6,479	17,958	18,112
Translation	-	6,778	6,778	4,786
IT costs	2,023	-	2,023	1,945
Web design & maintenance	3,262	2,504	5,766	7,433
	<u>16,764</u>	<u>15,761</u>	<u>32,525</u>	<u>32,276</u>
Support costs				
Governance costs	400	-	400	400
Insurance & sundry office costs	749	-	749	935
	<u>1,149</u>	<u>-</u>	<u>1,149</u>	<u>1,335</u>
Total expenditure on charitable activities	<u>17,913</u>	<u>15,761</u>	<u>33,674</u>	<u>33,611</u>

Support costs are shown in the Statement of Financial Activities as part of the cost of charitable activities.

FREE BIBLE IMAGES LTD

**Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
6 Fees for examination of the accounts		
Independent examiner's fees: Neville Reid	400	400

7 Paid employees

The charity has no employed members of staff.

8 Trustees

No remuneration was paid to any trustee during the year nor to any person connected to them. The charity trustees were not paid nor received any other benefits from the charity in the year (2020: £nil), neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil), except as described in note 9 below. The company received unrestricted donations from its Trustees totalling £1,668 (2020: £2,020).

9 Related party transactions

Paul Thompson is a former Trustee, who remains registered as a Director but takes no part in decisions of the Trustees. He resigned in 2018 when it was agreed to pay him for sourcing and creation of content. The trustees have reviewed the cost of the services provided by him, and are of the opinion that they represent good value when compared to the market.

The amounts payable to Paul Thompson for his services in the year, and the outstanding balances at the year end, were as follows:

	2021	2020
	£	£
Expenditure incurred in the year	17,958	17,322
Balance due at year end, included in trade creditors (note 11)	943	987

10 Debtors and prepayments

	2021	2020
	£	£
Tax recoverable	31	1,552
Prepayments and accrued income	176	-
	<u>207</u>	<u>1,552</u>

11 Creditors: liabilities falling due within one year

	2021	2020
	£	£
Trade creditors	4,123	2,897
Accruals	650	400
	<u>4,773</u>	<u>3,297</u>

FREE BIBLE IMAGES LTD

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2021

12 Funds

A restricted fund was set up for the first time in 2020 for donations specifically for the Arabic website. A second fund was set up for the South American website in 2021.

Movements on Restricted Funds

	Arabic website £	S. American website £	Total £
Balance brought forward 1 Jan 2020	-	-	-
Restricted donations	6,893	-	6,893
Restricted expenditure	(4,045)	-	(4,045)
Balance carried forward 31 Dec 2020	<u>2,848</u>	-	<u>2,848</u>
Restricted donations	-	21,384	21,384
Restricted expenditure	(4,213)	(11,548)	(15,761)
Transfer from General Funds	1,365	-	1,365
Balance carried forward 31 Dec 2021	<u>-</u>	<u>9,836</u>	<u>9,836</u>

Analysis of net assets between funds:

	General funds	Restricted funds	Total 2021
Cash	40,381	9,836	50,217
Other net assets	(4,566)	-	(4,566)
	<u>35,815</u>	<u>9,836</u>	<u>45,651</u>

Analysis of net assets between funds – previous year:

	General funds	Restricted funds	Total 2020
Cash	27,693	2,848	30,541
Other net assets	(1,745)	-	(1,745)
	<u>25,948</u>	<u>2,848</u>	<u>28,796</u>

13 Members

Each member of the company commits to contribute an amount of £1 if the charity is wound up.

FREE BIBLE IMAGES LTD
Detailed Statement of Financial Activities with Comparatives
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds		Restricted Funds		Total Funds	
		2021 £	2020 £	2021 £	2020 £	2021 £	2020 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	29,400	30,065	21,384	6,893	50,784	36,958
Investments		6	61	-	-	6	61
Total income and endowments		29,406	30,126	21,384	6,893	50,790	37,019
EXPENDITURE ON:							
Raising funds	5	261	268	-	37	261	305
Charitable activities	5	17,913	29,603	15,761	4,008	33,674	33,611
Total expenditure		18,174	29,871	15,761	4,045	33,935	33,916
Net income/(expenditure)		11,232	255	5,623	2,848	16,855	3,103
Transfers between funds		(1,365)	-	1,365	-	-	-
		9,867	255	6,988	2,848	16,855	3,103
Net movement in funds		9,867	255	6,988	2,848	16,855	3,103
Reconciliation of funds:							
Total funds brought forward		25,948	25,693	2,848	-	28,796	25,693
Total funds carried forward		35,815	25,948	9,836	2,848	45,651	28,796

Movements on reserves and all recognised gains and losses are shown above.

FREE BIBLE IMAGES

England & Wales - Charity number 1150890

Accounts

Free Bible Images Ltd
**Report and
Accounts**

Year ended 31 December 2020

FREE BIBLE IMAGES LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2020

Directors/Trustees	A Bird R Bird (appointed 21 October 2019) R Burn J Horncastle (resigned 20 January 2020) C Manby (appointed 15 March 2020) P Stiff (appointed 21 October 2019) M Tierney
Directors other than Trustees	P Thompson G Thompson
Company Secretary	R Burn
Governing Document	Memorandum and Articles of Association dated 20 March 2012 Governing Trustee Document dated 30 January 2013
Company Registration Number	7998416
Charity Registration Number	1150890
Registered Office	20-22 Wenlock Road London N1 7GU
Independent Examiner	Neville Reid 19 Mills Grove London, E14 0RH
Bankers	Santander

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FREE BIBLE IMAGES LTD

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees have pleasure in submitting their Report and Accounts for the year.

Objectives and activities

The objective of the Charity is the advancement of the Christian faith through the provision of free downloadable Bible story images, for the benefit of the public, for use in teaching the Bible in homes, schools, churches and communities around the world.

Our activities include the creation of images (either photographic or illustration) offline which are then loaded onto a website. There are typically 20 or 30 images per story. People globally are able to access the website and download stories or images and use them in teaching. Download conditions protect the images from abuse and give copyright cover where needed.

We create photographic images from film stills or of actors in a photographic studio. They are then enhanced to give a realistic representation of events and of bible stories. We have a network of artists and illustrators contributing sets of Bible story images all licensed for free use for personal and teaching purposes. Each story is accompanied by a story planner to explain the event taking place.

Main activities during the year

Early in 2020 there was a global Covid pandemic resulting in many lockdowns and social restrictions. As an online project already working from home, we expanded in this time as churches and schools worldwide searched for free online resources for teaching via streamed lessons and services. We published 117 new sets of Bible story images online making a total of 1037 sets. 1,560,776 sets were downloaded into 237 countries. The only country not to visit FreeBibleimages was North Korea. The number of Bible stories read in slideshow view was 5,524,729 and the number of pages viewed on the site was 11,460,603 million. We were ranked in the top 100,000 websites in the world by Google Alexa based on visitor numbers and engagement. We expanded our contributing artists and organisations to 48 to included 3D Bible scene reconstructions.

We created and launched a Romanian version of our site in September 2020. We worked with a team of Polish Christian volunteers in Covid lockdown to translate over 600 Bible stories and create a Polish website to host them. This was launched in December 2020. We have also been developing an Arabic version of our website to host the New Testament story sets which we plan to launch in September 2021.

Volunteers

We have 16 volunteers using our online translation portal to translate our stories into Polish, Romanian, French, German, Telugu, Hindi, Spanish and Portuguese. The trustees are extremely grateful for their generous services. The trustees would also like to thank those who volunteered in various capacities during our fundraising events in 2020.

Public benefit

The Trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission.

Future direction

Looking forward to 2021/22, we plan to continue to extend our language support to reach new non-English people groups. In addition to an Arabic site planned for launch in September 2021, we are making plans to resource South and Latin America with two new translated sites in Spanish and Portuguese. Due to the volume of work involved in this venture, we intend to supplement our volunteer translators with professional Christian translators living in South America who will be paid for their services.

As site usage expands in the future, we will also take steps to engage closely with key users in different geographies who will assist in promoting our work and organising prayer and financial support.

Our focus will continue to be on maximising partnerships with like-minded individuals and organisations who freely give of their time and talents. Free Bible Images will continue to be offered free of charge to individuals in all nations, with no advertising, reliant on the Lord to provide for our needs. As we expand our language support into new regions of the world, we will develop our online infrastructure to professionally support the enhanced ministry.

Financial Review

In 2020, income increased by £2,300 compared to 2019, and expenditure increased by £4,700. The overall result for the year was a surplus of income over expenditure of £3,100. The Charity ended the year with just under £26,000 in general reserves and £3,000 in restricted funds.

Reserves Policy

The Charity aims to hold free reserves not less than £14,000, which would be sufficient to cover forthcoming expenditure for 6 months. It has a bank balance that is regularly reviewed by the trustees, and year on year the income broadly matches expenditure. The Charity's general reserves have increased slightly over the year.

Risk Statement

The charity is not exposed to any major financial risk.

Governing documents

The company's governing documents are the Memorandum and Articles of Association dated 20 March 2012, and the Governing Trustee Document dated 30 January 2013.

Governance

The company is controlled by its Governing Trustee Document and the Memorandum and Articles of Association, and is limited by guarantee, as defined by the Companies Act 2006.

The company was incorporated on 20th March 2012.

The policy and operating decisions of the charity rest with the Trustees, who are also directors for the purposes of company law. They meet regularly to monitor the activities of the company.

Paul and Gill Thompson resigned as Trustees in 2018 when it was agreed to pay Paul to lead the work of sourcing, creation and formatting new content. Paul continues to attend Trustee meetings as an advisor but takes no part in decision-making. Because of his prominent role in the company's activities, Paul is still registered as a Director of the company, as is Gill.

Procedure for appointing Trustees

Trustees are appointed for a term of 3 years by resolution passed at a special meeting in accordance with the provisions of the Governing Trustee Document.

Directors' responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors/Trustees on 28 September 2021 and signed on their behalf by:

Alan Bird

Robert Burn

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

FREE BIBLE IMAGES LTD

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity (who are also directors of the company 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 the Company's accounts 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 material matters have come to my attention which give me cause to believe that:

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 Charities SORP (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.



Neville Reid ACA

19 Mills Grove
Poplar
London E14 0RH

28 September 2021

FREE BIBLE IMAGES LTD

**Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	30,065	6,893	36,958	34,685
Investments	3	61	-	61	62
Total income and endowments		30,126	6,893	37,019	34,747
EXPENDITURE ON:					
Raising funds	5	268	37	305	-
Charitable activities	5	29,603	4,008	33,611	29,222
Total expenditure		29,871	4,045	33,916	29,222
Net income/(expenditure)		255	2,848	3,103	5,525
Transfers between funds		-	-	-	-
Net movement in funds		255	2,848	3,103	5,525
Reconciliation of funds:					
Total funds brought forward		25,693	-	25,693	20,168
Total funds carried forward		25,948	2,848	28,796	25,693

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 8–11 form part of these accounts.

FREE BIBLE IMAGES LTD

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
CURRENT ASSETS					
Debtors	10	1,552	-	1,552	2,600
Cash at bank and in hand		27,693	2,848	30,541	25,367
		<u>29,245</u>	<u>2,848</u>	<u>32,093</u>	<u>27,967</u>
CREDITORS:					
Amounts falling due within one year	11	(3,297)	-	(3,297)	(2,274)
Net Current Assets		25,948	2,848	28,796	25,693
TOTAL NET ASSETS		<u>25,948</u>	<u>2,848</u>	<u>28,796</u>	<u>25,693</u>
FUNDS OF THE CHARITY					
Restricted funds	12	-	2,848	2,848	-
Unrestricted funds		25,948	-	25,948	25,693
TOTAL FUNDS		<u>25,948</u>	<u>2,848</u>	<u>28,796</u>	<u>25,693</u>

For the year ended 31 December 2020, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.

The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the FRS102 Charities SORP.

Approved by the Directors and signed on their behalf on 28 September 2021 by:

Alan Bird

Robert Burn

Company number: 7998416

Charity number: 1150890

The notes on pages 8–11 form part of these accounts.

FREE BIBLE IMAGES LTD

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2020

1 Basis of Accounting

The accounts have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)), and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

2 Accounting policies

The following are the accounting policies which have been applied in dealing with material items:-

a) Recognition of income:

Grants and donations are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

b) Tax reclaims on donations and gifts:

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be unrestricted income unless the donor or the terms of the appeal have specified otherwise.

c) Settlement of insurance claims:

Insurance claims are only included in the SoFA when the general income recognition criteria are met, and are included as an item of other income in the SoFA.

d) Volunteer help:

The value of voluntary help received is not included in the accounts but is described in the Trustees' report.

e) Liability recognition:

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

f) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the Trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

The company has one restricted fund, for donations received specifically for its Arabic website.

g) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life, unless they cost less than £1,000 in which case they are written off on purchase.

FREE BIBLE IMAGES LTD

**Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2020**

3 Analysis of income

Donations and legacies:	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Donations and gifts	20,513	6,893	27,406	25,525
Gift Aid	1,552	-	1,552	1,160
General grants provided by other charities	8,000	-	8,000	8,000
	<u>30,065</u>	<u>6,893</u>	<u>36,958</u>	<u>34,685</u>
Charitable activities:				
Sales	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income from investments:				
Interest income	61	-	61	62
	<u>61</u>	<u>-</u>	<u>61</u>	<u>62</u>
Total income	<u>30,126</u>	<u>6,893</u>	<u>37,019</u>	<u>34,747</u>

All income in the year was unrestricted.

4 Donated goods, facilities and services

The company benefits greatly from the involvement and enthusiastic support of its many volunteers, more details of which are given in the Trustees' report. In accordance with FRS 102 and the Charities SORP (FRS 102), no monetary value is included in the accounts for the contributions of volunteers.

5 Analysis of expenditure

a Raising funds	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Fundraising costs	268	37	305	-
	<u>268</u>	<u>37</u>	<u>305</u>	<u>-</u>
b Charitable activities:				
Direct charitable activities				
Sourcing and creation of content	18,067	45	18,112	18,283
Translation	885	3,901	4,786	1,901
IT costs	1,945	-	1,945	1,391
Web design & maintenance	7,371	62	7,433	6,517
	<u>28,268</u>	<u>4,008</u>	<u>32,276</u>	<u>28,092</u>
Support costs				
Governance costs	400	-	400	800
Insurance & sundry office costs	935	-	935	330
	<u>1,335</u>	<u>-</u>	<u>1,335</u>	<u>1,130</u>
Total expenditure on charitable activities	<u>29,603</u>	<u>4,008</u>	<u>33,611</u>	<u>29,222</u>

Support costs are shown in the Statement of Financial Activities as part of the cost of charitable activities.

FREE BIBLE IMAGES LTD

**Notes to the Accounts
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	£	£
6 Fees for examination of the accounts		
Independent examiner's fees: Neville Reid	400	400
Other fees paid to Neville Reid: Advice on SORP (FRS102) accounts	-	400

7 Paid employees

The charity has no employed members of staff.

8 Trustees

No remuneration was paid to any trustee during the year nor to any person connected to them. The charity trustees were not paid nor received any other benefits from the charity in the year (2019: £nil), neither were they reimbursed expenses during the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil), except as described in note 9 below. The company received unrestricted donations from its Trustees totalling £2,020 (2019: £1,786).

9 Related party transactions

Paul Thompson is a former Trustee, who remains registered as a Director but takes no part in decisions of the Trustees. He resigned in 2018 when it was agreed to pay him for sourcing and creation of content. The trustees have reviewed the cost of the services provided by him, and are of the opinion that they represent good value when compared to the market.

The amounts payable to Paul Thompson for his services in the year, and the outstanding balances at the year end, were as follows:

	2020	2019
	£	£
Expenditure incurred in the year	17,322	18,083
Balance due at year end, included in trade creditors (note 11)	987	1,180

10 Debtors and prepayments

Tax recoverable	1,552	2,600
	<u>1,552</u>	<u>2,600</u>

11 Creditors: liabilities falling due within one year

Trade creditors	2,897	1,449
Accruals	400	825
	<u>3,297</u>	<u>2,274</u>

FREE BIBLE IMAGES LTD

Notes to the Accounts FOR THE YEAR ENDED 31 DECEMBER 2020

12 Funds

A restricted fund was set up for the first time in 2020 for donations specifically for the Arabic website.

Movements on Restricted Funds	2020 £	2019 £
Balance brought forward	-	-
Restricted donations	6,893	-
Restricted expenditure	(4,045)	-
Balance carried forward	<u>2,848</u>	<u>-</u>

Analysis of net assets between funds:

	General funds	Restricted funds	Total 2020
Cash	27,693	2,848	30,541
Other net assets	(1,745)	-	(1,745)
	<u>25,948</u>	<u>2,848</u>	<u>28,796</u>

Analysis of net assets between funds – previous year:

	General funds	Restricted funds	Total 2019
Cash	25,367	-	25,367
Other net assets	326	-	326
	<u>25,693</u>	<u>-</u>	<u>25,693</u>

13 Members

Each member of the company commits to contribute an amount of £1 if the charity is wound up.