

WALK THROUGH THE BIBLE

England & Wales · Charity number 1163349

Details

Status Registered

Legal form CIO

Registered 2015-09-01

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

Contact

Address Walk Through the Bible
Oak Business Park
Wix Road
Beaumont
Essex
CO16 OAT

Phone 01255871000

Email mail@bible.org.uk

Website www.bible.org.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION AS AN EDUCATIONAL MINISTRY WHICH ASSISTS:1 LOCAL CHURCHES IN THE MINISTRY OF EDUCATION AND EDIFICATION ABOUT THE BIBLE;2 LOCAL SCHOOLS IN THE FULFILLMENT OF THEIR LOCALLY AGREED SYLLABUS ON RELIGIOUS EDUCATION;3 ADULT TRAINING ESTABLISHMENTS IN THEIR UNDERSTANDING OF THE BIBLE.

Activities: Charitable objects The advancement of the Christian religion as an educational ministry which assists:1 Local churches in the ministry of education and edification about the Bible;2 Local schools in the fulfillment of their locally agreed syllabus on religious education; and3 Adult training establishments in their understanding of the Bible.

Classification

- **How:** Provides Human Resources, Provides Services, Other Charitable Activities
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£237,404	£233,358	-	-
2024-06-30	£212,079	£216,132	-	-
2023-06-30	£232,656	£284,033	-	-
2022-06-30	£174,752	£203,056	-	-
2021-06-30	£202,611	£183,315	-	-

Trustees

Name	Role	Appointed
CLIFF KEEYS		2016-11-10
GERALD NICHOLAS GRESHAM-COOKE		2006-07-06
JOHN ARTHUR LOWER		2023-03-16
MICHAEL HODGSON		1991-05-23
MISS RUTH WILLIAMS		2006-10-12
Peter John Ewart		2009-07-08
Rev MARK MASSEY		2021-11-11

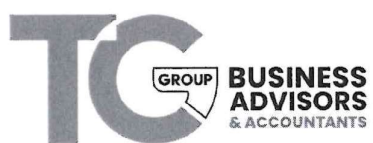
WALK THROUGH THE BIBLE

England & Wales - Charity number 1163349

Accounts

Charity Registration No. 1163349

WALK THROUGH THE BIBLE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025



92 Station Road
Clacton on Sea
Essex
CO15 1SG

WALK THROUGH THE BIBLE

CONTENTS

	Page
Company information	1
Trustees report	2 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

WALK THROUGH THE BIBLE

COMPANY INFORMATION

Trustees

Mr P Ewart
Mr G Gresham-Cooke
Mr M F Hodgson
Mr C Keeys
Mr J Lower
Rev M Massey
Miss R Williams

Charity number 1163349

Independent examiner

TC Group
92 Station Road
Clacton on Sea
Essex
CO15 1SG

WALK THROUGH THE BIBLE

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the CIO are:

The advancement of religion as an educational ministry which assists:

1. Local churches in the ministry of education and edification about the Bible;
2. Local schools in the fulfilment of their locally agreed syllabus on Religious Education;
3. Adult training establishments in their understanding of the Bible.

The policies adopted in furtherance of these objects are to provide Christian education to the community as deemed appropriate by the Trustees, and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

We are seeing increasing numbers of schools requesting presenters to teach Live Events for their children, along with many additional teachers opting for the video versions. Either way, Walk Through the Bible are seen as a great support to Primary school teachers as they endeavour to teach the message of the Bible in their RE lessons.

Church events continue to be a regular support for Ministers seeking to increase Biblical literacy for their congregation, and their personal engagement with the message of the Bible.

Financial review

The Trustees consider that the financial performance of the charity is in line with their expectations.

As we have done for many years it continues to be the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to twelve months expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. God continues to be good. Faithful support from donors has left us in a position where we hold satisfactory reserve. Projects in the following year will see some expansion of our teaching programmes, meaning our reserves are expected to reduce.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees' intention is to continue with the current funding activities of the charity in line with its objects.

WALK THROUGH THE BIBLE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Ewart

Mr G Gresham-Cooke

Mr M F Hodgson

Mr C Keys

Mrs M Keys

(Deceased 15 January 2025)

Mr J Lower

Rev M Massey

Miss R Williams

New Trustees are recruited through nomination by existing Trustees from our growing group of supporters who share our ministry vision. None of the Trustees has any beneficial interest in the charity.

Induction and training is undertaken informally through the sharing of documents and minutes, and outlining the aims, activities, and processes of the charity.

The charity is controlled by a board of Trustees consisting of representatives from supporters of our ministry vision. The day to day running of the charity is carried out by it's employees, directed by Paul Keys.

The Trustees report was approved by the Board of Trustees.



Mr C Keys

Chair of Trustees

Dated: 9 December 2025

WALK THROUGH THE BIBLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WALK THROUGH THE BIBLE

I report to the Trustees on my examination of the financial statements of Walk Through The Bible (the charity) for the year ended 30 June 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



TC Group

92 Station Road
Clacton on Sea
Essex
CO15 1SG

Dated: 9 December 2025

WALK THROUGH THE BIBLE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	3	190,105	166,280	-	166,280
Charitable activities	4	40,531	42,183	-	42,183
Investments	5	6,768	3,616	-	3,616
Total income		<u>237,404</u>	<u>212,079</u>	<u>-</u>	<u>212,079</u>
Expenditure on:					
Charitable activities	6	233,358	216,132	-	216,132
Total expenditure		<u>233,358</u>	<u>216,132</u>	<u>-</u>	<u>216,132</u>
Net income/(expenditure)		4,046	(4,053)	-	(4,053)
Transfers between funds		-	(277,445)	277,445	-
Net movement in funds		4,046	(281,498)	277,445	(4,053)
Reconciliation of funds:					
Fund balances at 1 July 2024		<u>242,294</u>	<u>523,792</u>	<u>(277,445)</u>	<u>246,347</u>
Fund balances at 30 June 2025		<u>246,340</u>	<u>242,294</u>	<u>-</u>	<u>242,294</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

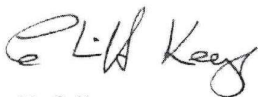
WALK THROUGH THE BIBLE

BALANCE SHEET

AS AT 30 JUNE 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		4,728		4,333
Current assets					
Stocks	11	24,423		31,714	
Debtors	12	17,438		16,276	
Cash at bank and in hand		204,454		194,270	
		<u>246,315</u>		<u>242,260</u>	
Creditors: amounts falling due within one year	13	<u>(4,703)</u>		<u>(4,299)</u>	
Net current assets			241,612		237,961
Total assets less current liabilities			<u>246,340</u>		<u>242,294</u>
The funds of the charity					
Unrestricted funds	15		246,340		242,294
			<u>246,340</u>		<u>242,294</u>

The financial statements were approved by the Trustees on 9 December 2025



Mr C Keeys
Trustee

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

Walk Through The Bible is a public benefit entity and a registered charity in England and Wales, and is unincorporated. The address of the principle office is Oak Business Park, Beaumont, Essex, CO16 0AT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	50% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, other costs incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Total	Total
	2025	2024
	£	£
Donations and gifts	177,796	163,755
Donated goods and services	2,309	2,525
Other	10,000	-
	<u>190,105</u>	<u>166,280</u>

4 Income from charitable activities

	Total	Total
	2025	2024
	£	£
Events and miscellaneous income	40,531	42,183
	<u>40,531</u>	<u>42,183</u>

5 Income from investments

	Total	Total
	2025	2024
	£	£
Interest receivable	6,768	3,616
	<u>6,768</u>	<u>3,616</u>

WALK THROUGH THE BIBLE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 JUNE 2025****6 Charitable activities**

	2025	2024
	£	£
Staff costs	132,392	127,050
Depreciation	2,600	1,546
Purchases	20,355	19,072
Instructor fees and expenses	4,203	3,830
Moses and Easter resource costs	7,061	6,910
Rent rates and water	8,200	6,698
Light and heat	2,058	3,091
Repairs and maintenance	572	655
Insurance	1,453	1,421
Motor and travelling expenses	25,073	15,436
Legal and professional fees	3,356	2,833
Telephone	3,258	2,072
Other office costs	9,391	12,053
Advertising and promotions	5,912	5,885
Bank and credit card charges	637	875
Foreign exchange loss/(gain)	423	286
Sundry expenses	6,414	6,419
	<u>233,358</u>	<u>216,132</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was: 5 5

Employment costs	2025	2024
	£	£
Wages and salaries	122,356	117,851
Social security costs	5,609	4,900
Other pension costs	4,427	4,299
	<u>132,392</u>	<u>127,050</u>

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 July 2024	43,937	8,577	52,514
Additions	1,700	1,296	2,996
Disposals	(10,866)	(1,298)	(12,164)
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	34,771	8,575	43,346
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 July 2024	43,266	4,916	48,182
Depreciation charged in the year	325	2,275	2,600
Eliminated in respect of disposals	(10,866)	(1,298)	(12,164)
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	32,725	5,893	38,618
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 30 June 2025	2,046	2,682	4,728
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2024	671	3,662	4,333
	<u> </u>	<u> </u>	<u> </u>

11 Stocks

	2025 £	2024 £
Goods for resale	24,423	31,714
	<u> </u>	<u> </u>

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	1,624	886
Other debtors	1,521	2,572
Prepayments and accrued income	14,293	12,818
	<u> </u>	<u> </u>
	17,438	16,276
	<u> </u>	<u> </u>

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,351	1,367
Other creditors	532	532
Accruals and deferred income	2,820	2,400
	<u>4,703</u>	<u>4,299</u>

14 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	4,427	4,299
	<u>4,427</u>	<u>4,299</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
General funds	242,294	237,404	(233,358)	-	246,340
	<u>242,294</u>	<u>237,404</u>	<u>(233,358)</u>	<u>-</u>	<u>246,340</u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
General funds	523,792	212,079	(216,132)	(277,445)	242,294
	<u>523,792</u>	<u>212,079</u>	<u>(216,132)</u>	<u>(277,445)</u>	<u>242,294</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

WALK THROUGH THE BIBLE

England & Wales - Charity number 1163349

Accounts

Charity Registration No. 1163349

WALK THROUGH THE BIBLE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024



92 Station Road
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WALK THROUGH THE BIBLE

CONTENTS

	Page
Company information	1
Trustees report	2 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

WALK THROUGH THE BIBLE

COMPANY INFORMATION

Trustees

Mr P Ewart
Mr G Gresham-Cooke
Mr M F Hodgson
Mr C Keeys
Mrs M Keeys
Mr J Lower
Rev M Massey
Miss R Williams

Charity number

1163349

Independent examiner

TC Group
92 Station Road
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WALK THROUGH THE BIBLE

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2024

The Trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the CIO are:

The advancement of religion as an educational ministry which assists:

1. Local churches in the ministry of education and edification about the Bible;
2. Local schools in the fulfilment of their locally agreed syllabus on Religious Education;
3. Adult training establishments in their understanding of the Bible.

The policies adopted in furtherance of these objects are to provide Christian education to the community as deemed appropriate by the Trustees, and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Now that COVID-19 restrictions have ended, we are seeing increasing numbers of schools requesting presenters to teach Live Events for their children. The videos recorded for lock-down periods are now being used predominantly in areas where our team is limited. Churches were proving to be slower in their return to booking Live Events, but there appears to be an increase as we move further from the uncertainty of lockdowns. We are encouraged to see some growth, but are acutely aware that bookings for next year are not yet close to pre COVID-19 levels.

Financial review

The Trustees consider that the financial performance of the charity during the year is in line with their revised expectations taking into account the COVID-19 restrictions.

As we have done for many years it continues to be the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to twelve months expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. God continues to be good. Faithful support from donors has left us in a position where we hold a satisfactory reserve. Projects in the following year will see some expansion of our teaching programmes, while our reserves may reduce.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees' intention is to continue with the current funding activities of the charity in line with its objects.

WALK THROUGH THE BIBLE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Ewart

Mr G Gresham-Cooke

Mr M F Hodgson

Mr C Keelys

Mrs M Keelys

Mr J Lower

Rev M Massey

Miss R Williams

New Trustees are recruited through nomination by existing Trustees from our growing group of supporters who share our ministry vision. None of the Trustees has any beneficial interest in the charity.

Induction and training is undertaken informally through the sharing of documents and minutes, and outlining the aims, activities, and processes of the charity.

The charity is controlled by a board of Trustees consisting of representatives from supporters of our ministry vision. The day to day running of the charity is carried out by its employees, directed by Paul Keelys.

The Trustees report was approved by the Board of Trustees.



Mr C Keelys

Chair of Trustees

Dated: 18 November 2024

WALK THROUGH THE BIBLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WALK THROUGH THE BIBLE

I report to the Trustees on my examination of the financial statements of Walk Through The Bible (the charity) for the year ended 30 June 2024.

Responsibilities and basis of report

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Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

TC Group

92 Station Road
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Dated: 18 November 2024

WALK THROUGH THE BIBLE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
Income from:							
Donations and legacies	3	166,280	-	166,280	182,345	7,888	190,233
Charitable activities	4	42,183	-	42,183	41,167	-	41,167
Investments	5	3,616	-	3,616	1,256	-	1,256
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total income		212,079	-	212,079	224,768	7,888	232,656
Expenditure on:							
Charitable activities	6	216,132	-	216,132	284,033	-	284,033
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditure		216,132	-	216,132	284,033	-	284,033
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net expenditure		(4,053)	-	(4,053)	(59,265)	7,888	(51,377)
Transfers between funds		(277,445)	277,445	-	-	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds		(281,498)	277,445	(4,053)	(59,265)	7,888	(51,377)
Reconciliation of funds:							
Fund balances at 1 July 2023		523,792	(277,445)	246,347	583,057	(285,333)	297,724
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances at 30 June 2024		242,294	-	242,294	523,792	(277,445)	246,347
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


WALK THROUGH THE BIBLE

BALANCE SHEET

AS AT 30 JUNE 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		4,333		2,101
Current assets					
Stocks	11	31,714		20,274	
Debtors	12	16,276		14,648	
Cash at bank and in hand		194,270		213,824	
		<u>242,260</u>		<u>248,746</u>	
Creditors: amounts falling due within one year	13	<u>(4,299)</u>		<u>(4,500)</u>	
Net current assets			237,961		244,246
Total assets less current liabilities			<u>242,294</u>		<u>246,347</u>
The funds of the charity					
Restricted income funds	15		-		(277,445)
Unrestricted funds	16		242,294		523,792
			<u>242,294</u>		<u>246,347</u>

The financial statements were approved by the Trustees on 18 November 2024



Mr C. Keys

Trustee

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

Walk Through The Bible is a public benefit entity and a registered charity in England and Wales, and is unincorporated. The address of the principle office is Oak Business Park, Beaumont, Essex, CO16 0AT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of timespent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	50% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, other costs incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Total	Total
	2024	2023
	£	£
Donations and gifts	163,755	154,700
Donated goods and services	2,525	1,533
Other	-	34,000
	<u>166,280</u>	<u>190,233</u>

4 Income from charitable activities

	Total	Total
	2024	2023
	£	£
Events and miscellaneous income	42,183	41,167
	<u>42,183</u>	<u>41,167</u>

5 Income from investments

	Total	Total
	2024	2023
	£	£
Interest receivable	3,616	1,256
	<u>3,616</u>	<u>1,256</u>

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

6 Charitable activities

	2024	2023
	£	£
Staff costs	127,050	124,905
Depreciation	1,546	1,050
Purchases	19,072	29,300
Instructor fees and expenses	3,830	2,724
Moses and Easter resource costs	6,910	51,865
Rent rates and water	6,698	6,755
Light and heat	3,091	2,782
Repairs and maintenance	655	875
Insurance	1,421	1,314
Motor and travelling expenses	15,436	20,384
Legal and professional fees	2,833	10,175
Telephone	2,072	2,135
Other office costs	12,053	18,767
Advertising and promotions	5,885	4,851
Bank and credit card charges	875	1,069
Foreign exchange loss/(gain)	286	160
Sundry expenses	6,419	4,922
	<u>216,132</u>	<u>284,033</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was: 5 5

Employment costs	2024	2023
	£	£
Wages and salaries	117,851	115,695
Social security costs	4,900	4,983
Other pension costs	4,299	4,227
	<u>127,050</u>	<u>124,905</u>

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 July 2023	43,937	8,609	52,546
Additions	-	3,777	3,777
Disposals	-	(3,809)	(3,809)
	<u>43,937</u>	<u>8,577</u>	<u>52,514</u>
At 30 June 2024	43,937	8,577	52,514
	<u>43,937</u>	<u>8,577</u>	<u>52,514</u>
Depreciation and impairment			
At 1 July 2023	43,041	7,403	50,444
Depreciation charged in the year	225	1,321	1,546
Eliminated in respect of disposals	-	(3,809)	(3,809)
	<u>43,266</u>	<u>4,915</u>	<u>48,181</u>
At 30 June 2024	43,266	4,915	48,181
	<u>43,266</u>	<u>4,915</u>	<u>48,181</u>
Carrying amount			
At 30 June 2024	671	3,662	4,333
	<u>671</u>	<u>3,662</u>	<u>4,333</u>
At 30 June 2023	896	1,205	2,101
	<u>896</u>	<u>1,205</u>	<u>2,101</u>

11 Stocks

	2024	2023
	£	£
Goods for resale	31,714	20,274
	<u>31,714</u>	<u>20,274</u>

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	886	955
Other debtors	2,572	2,439
Prepayments and accrued income	12,818	11,254
	<u>16,276</u>	<u>14,648</u>
	<u>16,276</u>	<u>14,648</u>

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	1,367	1,594
Other creditors	532	506
Accruals and deferred income	2,400	2,400
	<u>4,299</u>	<u>4,500</u>

14 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	4,299	4,227
	<u>4,299</u>	<u>4,227</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2023	Incoming resources	Transfers	At 30 June 2024
	£	£	£	£
	(277,445)	-	277,445	-
	<u>(277,445)</u>	<u>-</u>	<u>277,445</u>	<u>-</u>
Previous year:				
	At 1 July 2022	Incoming resources	Transfers	At 30 June 2023
	£	£	£	£
	(285,333)	7,888	-	(277,445)
	<u>(285,333)</u>	<u>7,888</u>	<u>-</u>	<u>(277,445)</u>

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
General funds	523,792	212,079	(216,132)	(277,445)	242,294
	=====	=====	=====	=====	=====
Previous year:	At 1 July 2022	Incoming resources	Resources expended	Transfers	At 30 June 2023
	£	£	£	£	£
General funds	583,057	224,768	(284,033)	-	523,792
	=====	=====	=====	=====	=====

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

WALK THROUGH THE BIBLE

England & Wales - Charity number 1163349

Accounts

Charity Registration No. 1163349

WALK THROUGH THE BIBLE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

tc accounts · tax · legal · financial planning

92 Station Road
Clacton on Sea
Essex
CO15 1SG

WALK THROUGH THE BIBLE

CONTENTS

	Page
Company information	1
Trustees report	2 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

WALK THROUGH THE BIBLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Ewart Mr G Gresham-Cooke Mr M F Hodgson Mr C Keeys Mrs M Keeys Mr J Lower Rev M Massey Miss R Williams	(Appointed 16 March 2023)
Charity number	1163349	
Principal address	Oak Business Park Beaumont cum Moze Essex CO16 0AT	
Independent examiner	TC Group 92 Station Road Clacton on Sea Essex CO15 1SG	

WALK THROUGH THE BIBLE

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their report and financial statements for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the CIO are:

The advancement of religion as an educational ministry which assists:

1. Local churches in the ministry of education and edification about the Bible;
2. Local schools in the fulfilment of their locally agreed syllabus on Religious Education;
3. Adult training establishments in their understanding of the Bible.

The policies adopted in furtherance of these objects are to provide Christian education to the community as deemed appropriate by the Trustees, and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Now that COVID-19 restrictions have ended, we are seeing increasing numbers of schools requesting presenters to teach Live Events for their children. The videos recorded for lock-down periods are now being used predominantly in areas where our team is limited. Churches were proving to be slower in their return to booking Live Events, but there appears to be an increase as we move further from the uncertainty of lockdowns. We are encouraged to see some growth, but are acutely aware that bookings for next year are not yet close to pre COVID-19 levels.

Financial review

The Trustees consider that the financial performance of the charity during the year is in line with their revised expectations taking into account the COVID-19 restrictions.

As we have done for many years it continues to be the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to twelve months expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. God continues to be good. Faithful support from donors, in conjunction with the furlough scheme from the government, has left us in a position where we hold a higher reserve than usual. Projects in 2023 will see some expansion of our teaching programmes, while our reserves will naturally reduce.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees' intention is to continue with the current funding activities of the charity in line with the objects of the charity.

WALK THROUGH THE BIBLE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Ewart

Mr G Gresham-Cooke

Mr M F Hodgson

Mr C Keys

Mrs M Keys

Mr J Lower

(Appointed 16 March 2023)

Rev M Massey

Miss R Williams

New Trustees are recruited through nomination by existing Trustees from our growing group of supporters who share our ministry vision. None of the Trustees has any beneficial interest in the charity.

Induction and training is undertaken informally through the sharing of documents and minutes, and outlining the aims and processes of the charity.

The charity is controlled by a board of Trustees consisting of representatives from supporters of our ministry vision. The day to day running of the charity is carried out by it's employees, directed by Paul Keys.

The Trustees report was approved by the Board of Trustees.



Mr C Keys

Chair of Trustees

Dated: 27 November 2023

WALK THROUGH THE BIBLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WALK THROUGH THE BIBLE

I report to the Trustees on my examination of the financial statements of Walk Through The Bible (the charity) for the year ended 30 June 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

TC Group

92 Station Road
Clacton on Sea
Essex
CO15 1SG

Dated: 30 November 2023

WALK THROUGH THE BIBLE

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>					
Donations and legacies	3	182,345	7,888	190,233	141,916
Charitable activities	4	41,167	-	41,167	26,633
Bank interest received	5	1,256	-	1,256	81
Coronavirus job retention scheme	6	-	-	-	6,122
Total income		224,768	7,888	232,656	174,752
<u>Expenditure on:</u>					
Charitable activities	7	284,033	-	284,033	203,056
Net (expenditure)/income for the year/ Net movement in funds		(59,265)	7,888	(51,377)	(28,304)
Fund balances at 1 July 2022		583,057	(285,333)	297,724	326,028
Fund balances at 30 June 2023		523,792	(277,445)	246,347	297,724

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WALK THROUGH THE BIBLE

BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		2,101		2,586
Current assets					
Stocks	11	20,274		34,994	
Debtors	12	14,648		16,355	
Cash at bank and in hand		213,824		248,237	
		<u>248,746</u>		<u>299,586</u>	
Creditors: amounts falling due within one year	13	<u>(4,500)</u>		<u>(4,448)</u>	
Net current assets			244,246		295,138
Total assets less current liabilities			<u>246,347</u>		<u>297,724</u>
Income funds					
Restricted funds			(277,445)		(285,333)
Unrestricted funds			523,792		583,057
			<u>246,347</u>		<u>297,724</u>

The financial statements were approved by the Trustees on 27 November 2023

Mr C Keays
Trustee

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Charity information

Walk Through The Bible is a public benefit entity and a registered charity in England and Wales, and is unincorporated. The address of the principle office is Oak Business Park, Beaumont, Essex, CO16 0AT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	50% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, other costs incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	146,812	7,888	154,700	132,416
Training income	1,533	-	1,533	2,000
Trust income	34,000	-	34,000	7,500
	<u>182,345</u>	<u>7,888</u>	<u>190,233</u>	<u>141,916</u>

4 Charitable activities

	2023	2022
	£	£
Event and miscellaneous income.	<u>41,167</u>	<u>26,633</u>

5 Bank interest received

	Unrestricted funds	Total
	2023	2022
	£	£
Interest receivable	<u>1,256</u>	<u>81</u>

6 Coronavirus job retention scheme

	Unrestricted funds	Total
	2023	2022
	£	£
Coronavirus job retention scheme	<u>-</u>	<u>6,122</u>

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

7 Charitable activities

	2023	2022
	£	£
Staff costs	124,905	118,891
Depreciation	1,050	1,413
Purchases	29,300	24,279
Instructor fees and expenses	2,724	2,553
Moses and Easter resource costs	51,865	-
Rent rates and water	6,755	7,154
Light and heat	2,782	1,373
Repairs and maintenance	875	712
Insurance	1,314	1,105
Motor and travelling expenses	20,384	13,900
Legal and professional fees	10,175	3,497
Telephone	2,135	1,910
Other office costs	18,767	14,911
Advertising and promotions	4,851	6,291
Bank and credit card charges	1,069	1,066
Foreign exchange loss/(gain)	160	156
Sundry expenses	4,922	3,845
	<hr/>	<hr/>
	284,033	203,056
	<hr/>	<hr/>
	284,033	203,056
	<hr/> <hr/>	<hr/> <hr/>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

9 Employees

	5 2023 £	5 2022 £
Employment costs		
Wages and salaries	115,695	109,434
Social security costs	4,983	5,413
Other pension costs	4,227	4,044
	<u>124,905</u>	<u>118,891</u>

10 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 July 2022	43,937	11,923	55,860
Additions	-	566	566
Disposals	-	(3,880)	(3,880)
At 30 June 2023	<u>43,937</u>	<u>8,609</u>	<u>52,546</u>
Depreciation and impairment			
At 1 July 2022	42,740	10,252	52,992
Depreciation charged in the year	301	1,032	1,333
Eliminated in respect of disposals	-	(3,880)	(3,880)
At 30 June 2023	<u>43,041</u>	<u>7,404</u>	<u>50,445</u>
Carrying amount			
At 30 June 2023	<u>896</u>	<u>1,205</u>	<u>2,101</u>
At 30 June 2022	<u>1,197</u>	<u>1,389</u>	<u>2,586</u>

11 Stocks

	2023 £	2022 £
Goods for resale	<u>20,274</u>	<u>34,994</u>

WALK THROUGH THE BIBLE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 JUNE 2023****12 Debtors**

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	955	335
Other debtors	2,439	6,732
Prepayments and accrued income	11,254	9,288
	<u>14,648</u>	<u>16,355</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	1,594	1,675
Other creditors	506	473
Accruals and deferred income	2,400	2,300
	<u>4,500</u>	<u>4,448</u>

14 Analysis of net assets between funds

	2023	2023	Total	Total
	£	£	2023	2022
			£	£
Fund balances at 30 June 2023 are represented by:				
Tangible assets	2,101	-	2,101	2,586
Current assets/(liabilities)	244,246	-	244,246	295,138
	<u>246,347</u>	<u>-</u>	<u>246,347</u>	<u>297,724</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

WALK THROUGH THE BIBLE

England & Wales - Charity number 1163349

Accounts

Charity Registration No. 1163349

WALK THROUGH THE BIBLE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

tc accounts · tax · legal · financial planning

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CO15 1SG

WALK THROUGH THE BIBLE

CONTENTS

	Page
Company information	1
Trustees report	2 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

WALK THROUGH THE BIBLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Ewart Mr G Gresham-Cooke Mr M F Hodgson Mr C Keays Mrs M Keays Rev M Massey Miss R Williams
Charity number	1163349
Principal address	Oak Business Park Beaumont cum Moze Essex CO16 0AT
Independent examiner	TC Group 92 Station Road Clacton on Sea Essex CO15 1SG

WALK THROUGH THE BIBLE

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of the CIO are:

The advancement of religion as an educational ministry which assists:

1. Local churches in the ministry of education and edification about the Bible;
2. Local schools in the fulfilment of their locally agreed syllabus on Religious Education;
3. Adult training establishments in their understanding of the Bible.

The policies adopted in furtherance of these objects are to provide Christian education to the community as deemed appropriate by the trustees, and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Now that COVID-19 restrictions have ended, we are seeing increasing numbers of schools requesting presenters to teach Live Events for their children. The video recorded for lock-down periods are now being used predominantly in areas where our team is limited. Churches are proving to be slower in their return to Live Events, but this seems to be increasing as we move further from the uncertainty of lockdowns. We are encouraged to see some growth, but are acutely aware that bookings for next year are not yet close to pre COVID-19 levels.

Financial review

The Trustees consider that the financial performance of the charity during the year is in line with their revised expectations taking into account the COVID-19 restrictions.

As we have done for many years it continues to be the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to twelve months expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. God continues to be good. Faithful support from donors, in conjunction with the furlough scheme from the government, has left us in a position where we hold a higher reserve than usual. Projects in 2023 will see some expansion of our teaching programmes, while our reserves will naturally reduce.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees intention is to continue with the current funding activities of the charity in line with the objects of the charity.

WALK THROUGH THE BIBLE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Ewart

Mr G Gresham-Cooke

Mr M F Hodgson

Mr C Keys

Mrs M Keys

Rev M Massey

Miss R Williams

New Trustees are recruited through nomination by existing Trustees from our growing group of supporters who share our ministry vision. None of the Trustees has any beneficial interest in the charity.

Induction and training is undertaken informally through the sharing of documents and minutes, and outlining the aims and processes of the charity.

The charity is controlled by a board of Trustees consisting of representatives from supporters of our ministry vision. The board is responsible for authorising all grant payments from the charity. The day to day running of the charity is carried out by it's employees.

The Trustees report was approved by the Board of Trustees.



Mr C Keys

Trustee

Dated: 30 November 2022

WALK THROUGH THE BIBLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WALK THROUGH THE BIBLE

I report to the Trustees on my examination of the financial statements of Walk Through The Bible (the charity) for the year ended 30 June 2022.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

TC Group

92 Station Road
Clacton on Sea
Essex
CO15 1SG

Dated: 1 December 2022

WALK THROUGH THE BIBLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	133,806	8,110	141,916	165,553
Charitable activities	4	26,633	-	26,633	2,271
Bank interest received	5	81	-	81	25
Coronavirus job retention scheme	6	6,122	-	6,122	34,762
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		166,642	8,110	174,752	202,611
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
Charitable activities	7	203,056	-	203,056	183,315
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds					
		(36,414)	8,110	(28,304)	19,296
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 July 2021		619,471	(293,443)	326,028	306,732
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 30 June 2022		583,057	(285,333)	297,724	326,028
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WALK THROUGH THE BIBLE

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		2,586		3,000
Current assets					
Stocks	11	34,994		38,544	
Debtors	12	16,355		17,963	
Cash at bank and in hand		248,237		270,812	
		<u>299,586</u>		<u>327,319</u>	
Creditors: amounts falling due within one year	13	<u>(4,448)</u>		<u>(4,291)</u>	
Net current assets			295,138		323,028
Total assets less current liabilities			<u>297,724</u>		<u>326,028</u>
Income funds					
Restricted funds			(285,333)		(293,443)
Unrestricted funds			583,057		619,471
			<u>297,724</u>		<u>326,028</u>

The financial statements were approved by the Trustees on 30 November 2022

Mr C Keays
Trustee

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Charity information

Walk Through The Bible is a public benefit entity and a registered charity in England and Wales, and is unincorporated. The address of the principle office is Oak Business Park, Beaumont, Essex, CO16 0AT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	50% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, other costs incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	124,306	8,110	132,416	137,261
Training income	2,000	-	2,000	1,292
Trust income	7,500	-	7,500	27,000
	<u>133,806</u>	<u>8,110</u>	<u>141,916</u>	<u>165,553</u>

4 Charitable activities

	2022	2021
	£	£
Event and miscellaneous income.	<u>26,633</u>	<u>2,271</u>

5 Bank interest received

	Unrestricted funds	Total
	2022	2021
	£	£
Interest receivable	<u>81</u>	<u>25</u>

6 Coronavirus job retention scheme

	Unrestricted funds	Total
	2022	2021
	£	£
Coronavirus job retention scheme	<u>6,122</u>	<u>34,762</u>

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

7 Charitable activities

	2022	2021
	£	£
Staff costs	118,891	121,917
Depreciation	1,413	1,914
Purchases	24,280	8,559
Instructor fees and expenses	2,553	153
Rent	5,183	3,503
Rates and water	1,970	1,565
Light and heat	1,373	570
Repairs and maintenance	712	344
Insurance	1,105	934
Motor and travelling expenses	13,900	7,679
Legal and professional fees	3,497	4,485
Telephone	1,910	2,192
Other office costs	14,911	19,990
Advertising and promotions	6,291	6,192
Bank and credit card charges	1,066	279
Foreign exchange loss/(gain)	156	560
Sundry expenses	3,845	2,479
	<hr/>	<hr/>
	203,056	183,315
	<hr/>	<hr/>
	203,056	183,315
	<hr/> <hr/>	<hr/> <hr/>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	5	5
	<u>5</u>	<u>5</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	109,434	112,521
Social security costs	5,413	5,264
Other pension costs	4,044	4,132
	<u>118,891</u>	<u>121,917</u>

10 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 July 2021	43,937	12,527	56,464
Additions	-	999	999
Disposals	-	(1,602)	(1,602)
	<u>43,937</u>	<u>11,924</u>	<u>55,861</u>
At 30 June 2022	43,937	11,924	55,861
Depreciation and impairment			
At 1 July 2021	42,311	11,153	53,464
Depreciation charged in the year	429	984	1,413
Eliminated in respect of disposals	-	(1,602)	(1,602)
	<u>42,740</u>	<u>10,535</u>	<u>53,275</u>
At 30 June 2022	42,740	10,535	53,275
Carrying amount			
At 30 June 2022	<u>1,197</u>	<u>1,389</u>	<u>2,586</u>
At 30 June 2021	<u>1,626</u>	<u>1,374</u>	<u>3,000</u>

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

11 Stocks

	2022	2021
	£	£
Goods for resale	34,994	38,544
	<u> </u>	<u> </u>

12 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	335	-
Other debtors	6,732	9,522
Prepayments and accrued income	9,288	8,441
	<u> </u>	<u> </u>
	<u>16,355</u>	<u>17,963</u>

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	1,675	1,587
Other creditors	473	504
Accruals and deferred income	2,300	2,200
	<u> </u>	<u> </u>
	<u>4,448</u>	<u>4,291</u>

14 Analysis of net assets between funds

	2022	2022	Total	Total
	£	£	2022	2021
			£	£
Fund balances at 30 June 2022 are represented by:				
Tangible assets	2,586	-	2,586	3,000
Current assets/(liabilities)	295,138	-	295,138	323,028
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>297,724</u>	<u>-</u>	<u>297,724</u>	<u>326,028</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

WALK THROUGH THE BIBLE

England & Wales - Charity number 1163349

Accounts

Charity Registration No. 1163349

WALK THROUGH THE BIBLE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

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WALK THROUGH THE BIBLE

CONTENTS

	Page
Company information	1
Trustees report	2 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

WALK THROUGH THE BIBLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Ewart Mr G Gresham-Cooke Mr M F Hodgson Mr C Keays Mrs M Keays Miss R Williams
Charity number	1163349
Principal address	Oak Business Park Beaumont cum Moze Essex CO16 0AT
Independent examiner	TC Group 92 Station Road Clacton on Sea Essex CO15 1SG

WALK THROUGH THE BIBLE

TRUSTEES REPORT

FOR THE YEAR ENDED 30 JUNE 2021

The Trustees present their report and financial statements for the year ended 30 June 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to advance the education of the Christian religion by providing or assisting in the provision of educational, recreational and other charitable facilities. The policies adopted in furtherance of these objects are to provide Christian education to the community as deemed appropriate by the trustees, and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Despite the many restrictions, as a result of COVID-19, we have continued to reach many thousands of school children using an interactive video series specially produced in house. This step to temporarily replace our live presentations is proving to be enthusiastically accepted by a growing number of schools. Our team of presenters remain enthused and ready to reintroduce live presentations when circumstances permit.

Sadly, our adult ministry has been almost wiped out due to churches being unable to invite us to teach to gathered groups. This is beginning to ease, and we already have bookings for next year.

Financial review

Overall, we have been blessed by the continued faithful giving of our supporters in addition to the furlough scheme from the Government. As a result, the Trustees consider that the financial performance of the charity during the year is in line with their revised expectations taking into account the COVID-19 restrictions.

As we have done for many years it continues to be the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to twelve months expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. God continues to be good.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees intention is to continue with the current funding activities of the charity in line with the objects of the charity.

WALK THROUGH THE BIBLE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Ewart

Mr G Gresham-Cooke

Mr M F Hodgson

Mr C Keays

Mrs M Keays

Miss R Williams

New Trustees are recruited through nomination by existing Trustees from our growing group of supporters who share our ministry vision. None of the Trustees has any beneficial interest in the charity.

Induction and training is undertaken informally through the sharing of documents and minutes, and outlining the aims and processes of the charity.

The charity is controlled by a board of Trustees consisting of representatives from supporters of our ministry vision. The board is responsible for authorising all grant payments from the charity. The day to day running of the charity is carried out by its employees.

The Trustees report was approved by the Board of Trustees.



Mr C Keays

Trustee

Dated: 11 November 2021

WALK THROUGH THE BIBLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WALK THROUGH THE BIBLE

I report to the Trustees on my examination of the financial statements of Walk Through The Bible (the charity) for the year ended 30 June 2021.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

TC Group

92 Station Road
Clacton on Sea
Essex
CO15 1SG

Dated: 7 December 2021

WALK THROUGH THE BIBLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	3	157,535	8,018	165,553	171,460
Charitable activities	4	2,271	-	2,271	41,792
Bank interest received	5	25	-	25	271
Coronavirus job retention scheme	6	34,762	-	34,762	14,130
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		194,593	8,018	202,611	227,653
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	7	183,315	-	183,315	180,635
		<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year/ Net movement in funds		11,278	8,018	19,296	47,018
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 July 2020		608,193	(301,461)	306,732	259,714
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 30 June 2021		619,471	(293,443)	326,028	306,732
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WALK THROUGH THE BIBLE

BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		3,000		3,461
Current assets					
Stocks	11	38,544		33,102	
Debtors	12	17,963		14,154	
Cash at bank and in hand		270,812		261,384	
		<u>327,319</u>		<u>308,640</u>	
Creditors: amounts falling due within one year	13	<u>(4,291)</u>		<u>(5,369)</u>	
Net current assets			323,028		303,271
Total assets less current liabilities			<u>326,028</u>		<u>306,732</u>
Income funds					
Restricted funds			(293,443)		(300,048)
Unrestricted funds			619,471		606,780
			<u>326,028</u>		<u>306,732</u>

The financial statements were approved by the Trustees on 11 November 2021

Mr C Keays
Trustee

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

Charity information

Walk Through The Bible is a public benefit entity and a registered charity in England and Wales, and is unincorporated. The address of the principle office is Oak Business Park, Beaumont, Essex, CO16 0AT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	50% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, other costs incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	129,243	8,018	137,261	136,210
Training income	1,292	-	1,292	4,250
Trust income	27,000	-	27,000	31,000
	<u>157,535</u>	<u>8,018</u>	<u>165,553</u>	<u>171,460</u>

4 Charitable activities

	2021 £	2020 £
Event and miscellaneous income.	<u>2,271</u>	<u>41,792</u>

5 Bank interest received

	Unrestricted funds	Total
	2021 £	2020 £
Interest receivable	<u>25</u>	<u>271</u>

6 Coronavirus job retention scheme

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Coronavirus job retention scheme	<u>34,762</u>	<u>-</u>	<u>34,762</u>	<u>14,130</u>

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

7 Charitable activities

	2021	2020
	£	£
Staff costs	121,917	111,501
Depreciation	1,914	2,251
Purchases	8,559	7,683
Instructor fees and expenses	153	5,847
Rent	3,503	5,500
Rates and water	1,565	1,549
Light and heat	570	993
Repairs and maintenance	344	614
Insurance	934	866
Motor and travelling expenses	7,679	16,688
Legal and professional fees	4,485	3,690
Telephone	2,192	1,465
Other office costs	19,990	9,418
Advertising and promotions	6,192	8,048
Bank and credit card charges	279	675
Foreign exchange loss/(gain)	560	(24)
Sundry expenses	2,479	3,871
	<hr/>	<hr/>
	183,315	180,635
	<hr/>	<hr/>
	183,315	180,635
	<hr/> <hr/>	<hr/> <hr/>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

9 Employees

Number of employees

The average monthly number of employees during the year was:

2021	2020
Number	Number
5	5
<u>5</u>	<u>5</u>

Employment costs

2021	2020
£	£
112,521	101,453
5,264	6,237
4,132	3,811
<u>121,917</u>	<u>111,501</u>

Wages and salaries
Social security costs
Other pension costs

10 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 July 2020	43,599	11,412	55,011
Additions	338	1,115	1,453
	<u>43,937</u>	<u>12,527</u>	<u>56,464</u>
At 30 June 2021	43,937	12,527	56,464
	<u>43,937</u>	<u>12,527</u>	<u>56,464</u>
Depreciation and impairment			
At 1 July 2020	41,769	9,781	51,550
Depreciation charged in the year	542	1,372	1,914
	<u>42,311</u>	<u>11,153</u>	<u>53,464</u>
At 30 June 2021	42,311	11,153	53,464
	<u>42,311</u>	<u>11,153</u>	<u>53,464</u>
Carrying amount			
At 30 June 2021	1,626	1,374	3,000
	<u>1,626</u>	<u>1,374</u>	<u>3,000</u>
At 30 June 2020	1,830	1,631	3,461
	<u>1,830</u>	<u>1,631</u>	<u>3,461</u>

WALK THROUGH THE BIBLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

11 Stocks

	2021 £	2020 £
Goods for resale	38,544	33,102
	<u>38,544</u>	<u>33,102</u>

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	9,522	12,566
Prepayments and accrued income	8,441	1,588
	<u>17,963</u>	<u>14,154</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,587	2,884
Other creditors	504	485
Accruals and deferred income	2,200	2,000
	<u>4,291</u>	<u>5,369</u>

14 Analysis of net assets between funds

	2021 £	2021 £	Total 2021 £	Total 2020 £
Fund balances at 30 June 2021 are represented by:				
Tangible assets	3,000	-	3,000	3,461
Current assets/(liabilities)	323,028	-	323,028	303,271
	<u>326,028</u>	<u>-</u>	<u>326,028</u>	<u>306,732</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

Document Activity Report

Document Sent

Fri, 10 Dec 2021 09:54:05 GMT

Document Activity History

Document history shows most recent activity first

Date	Activity
Fri, 10 Dec 2021 10:19:45 GMT	Karen Betteridge viewed the document
Fri, 10 Dec 2021 10:16:09 GMT	Karen Betteridge viewed the document
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