

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

**tc** accounts • tax • legal • financial planning

92 Station Road  
Clacton on Sea  
Essex  
CO15 1SG

## WALK THROUGH THE BIBLE

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## **WALK THROUGH THE BIBLE**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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

## **WALK THROUGH THE BIBLE**

### **TRUSTEES REPORT**

***FOR THE YEAR ENDED 30 JUNE 2021***

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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***

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#### **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 Keeys

Mrs M Keeys

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 Keeys**

Trustee

Dated: 11 November 2021

## **WALK THROUGH THE BIBLE**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF WALK THROUGH THE BIBLE**

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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

|   | Notes | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|--------------------|
| <b><u>Income and endowments from:</u></b>                 |       |                                    |                                  |                    |                    |
| 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             |
| <b>Total income</b>                                       |       | 194,593                            | 8,018                            | 202,611            | 227,653            |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                                  |                    |                    |
| Charitable activities                                     | 7     | 183,315                            | -                                | 183,315            | 180,635            |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | 11,278                             | 8,018                            | 19,296             | 47,018             |
| Fund balances at 1 July 2020                              |       | 608,193                            | (301,461)                        | 306,732            | 259,714            |
| <b>Fund balances at 30 June 2021</b>                      |       | 619,471                            | (293,443)                        | 326,028            | 306,732            |

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<br>£      | £              | 2020<br>£      | £              |
|---|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Tangible assets                                       | 10    |                | 3,000          |                | 3,461          |
| <b>Current assets</b>                                 |       |                |                |                |                |
| 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> |                |
| <b>Creditors: amounts falling due within one year</b> | 13    | <u>(4,291)</u> |                | <u>(5,369)</u> |                |
| Net current assets                                    |       |                | 323,028        |                | 303,271        |
| <b>Total assets less current liabilities</b>          |       |                | <u>326,028</u> |                | <u>306,732</u> |
| <b>Income funds</b>                                   |       |                |                |                |                |
| 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**

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## **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

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#### 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<br>funds | Restricted<br>funds | Total          | Total          |
|---------------------|-----------------------|---------------------|----------------|----------------|
|                     | 2021<br>£             | 2021<br>£           | 2021<br>£      | 2020<br>£      |
| 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<br>£    | 2020<br>£     |
|---------------------------------|--------------|---------------|
| Event and miscellaneous income. | <u>2,271</u> | <u>41,792</u> |

### 5 Bank interest received

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

### 6 Coronavirus job retention scheme

|                                  | Unrestricted<br>funds | Restricted<br>funds | Total         | Total         |
|----------------------------------|-----------------------|---------------------|---------------|---------------|
|                                  | 2021<br>£             | 2021<br>£           | 2021<br>£     | 2020<br>£     |
| 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/>   |

#### 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<br>Number | 2020<br>Number |
|--|----------------|----------------|
|  | 5              | 5              |
|  | =====          | =====          |

#### Employment costs

|                       | 2021<br>£ | 2020<br>£ |
|-----------------------|-----------|-----------|
| Wages and salaries    | 112,521   | 101,453   |
| Social security costs | 5,264     | 6,237     |
| Other pension costs   | 4,132     | 3,811     |
|                       | =====     | =====     |
|                       | 121,917   | 111,501   |
|                       | =====     | =====     |

### 10 Tangible fixed assets

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

# WALK THROUGH THE BIBLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 11 Stocks

|                  | 2021<br>£ | 2020<br>£ |
|------------------|-----------|-----------|
| Goods for resale | 38,544    | 33,102    |

### 12 Debtors

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

### 13 Creditors: amounts falling due within one year

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

### 14 Analysis of net assets between funds

|   | 2021<br>£ | 2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---|-----------|-----------|--------------------|--------------------|
| 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            |
|   | 326,028   | -         | 326,028            | 306,732            |

### 15 Related party transactions

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

## Document Activity Report

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