
Bethel School of Biblical Studies

Charitable Incorporated Organisation

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

Bethel School of Biblical Studies

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Bethel School of Biblical Studies

**REFERENCES AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES.
FOR THE YEAR ENDED 31 JULY 2025**

Trustees	Sylvia Dean - Vice Secretary Denson Lewin - Chair David Miller Tracey Peters - Vice Chair Clive Roberts
Secretary	Clive Roberts
Governing Document	Charitable incorporated organisation
Charity Registration Number	1179314
Principal office	Bethel School of Biblical Studies Bethel Convention Centre Kelvin Way West Bromwich B70 7JW
Registered office	Bethel School of Biblical Studies Bethel Convention Centre Kelvin Way West Bromwich B70 7JW
Independent Examiner	Tunji Ogedengbe FCCA 36 Daffodil Close Hatfield AL10 9FF

Bethel School of Biblical Studies

TRUSTEES' REPORTS FOR THE YEAR ENDED 31 JULY 2025

Trustees' Annual Report for the period

From: 01 Aug 2024 **to:** 31 July 2025

Charity name: Bethel School of Biblical Studies (BIBS) CIO

Charity registration number: 1179314

Introduction

The Trustees present their report and financial statement of the Charity for the year ending 31st July 2025. This report is presented in accordance with the Statement of Recommended Practice (SORP) 1 January 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities' Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective September 2024).

Objects of the Charity

The charity is a Charitable Incorporated Organisation objects of the charity as set out in the governing document are:

The Charity's object ("the Object") which is for the Public Benefit is the advancement of the Christian Faith worldwide, in particular by providing in-depth knowledge of the biblical scriptures and equipping men and women for life and Christian ministry.

The Object is to be carried out as an expression of the beliefs set out in the clause 8 of the governing document.

Summary of Achievements and Performance

In furthering the above objects, BIBS' main activities and achievements during the financial period were a series of Bible courses and they are as follows:

- The continuation of the **Taster Day** initiative, which entails opening the doors of the school. Equipping those interested in exploring biblical education and with essential tools & techniques involved in the study of the Bible. It is designed to encourage potential student to enrol.
- The ten Month **BIBS Foundation Course** was oversubscribed and a waiting list was devised.

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TRUSTEES' REPORTS (continued) FOR THE YEAR ENDED 31 JULY 2025

- The **Certificate Course**, which is run online, over two years, provides a deeper understanding of the Scriptures: This was also oversubscribed.
- The **BIBS Ignite Scholarship**, now in its third year, continues to provide fully funded places to young adults for the Foundation Course, within Bethel UK.
- Intake was encouraging, in terms of age and gender of students who attended, from both Bethel and beyond. Constructive feedback was received verbally and in written forms from satisfied students, which also helps BIBS to grow.
- BIBS held its first graduation, at Bethel Convention Centre, on 13th April 2024, following transition to an online school, which was very uplifting and fruitful.
 - The Operations staff number increased.

BIBS Delivery of Curriculum

BIBS continues to deliver its curriculum online. The staff have fully embraced the methodologies involved in delivering education on this platform and the courses continue to run well.

BIBS continue working together to address the many challenges involved in running an online Bible school. Systems are in place which encourage feedback from past and present students. The ethos of the school continues to be one of continual improvement.

The focus on student care remains of high priority. Courses and assessment processes have been adapted to an online learning environment. The changes brought in to facilitate online delivery, such as shorter weekend sessions, the introduction of online discussion forums and revision sessions, have been embedded and are proving themselves to be robust and of continuing benefit to the student body.

BIBS ongoing, seeks to recruit new staff this year so as to be able to effectively deliver its curriculum to current students, whilst also being prepared for any future increase in demand. Also to restart short courses, which includes the degree.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Bethel School of Biblical Studies

TRUSTEES' REPORTS (continued) FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- * Select suitable accounting policies and apply them consistently
- * Observe the methods and principles of the Charities Statement Of Recommended Practice (SORP) 2026
- * Make judgements and accounting estimates that are reasonable and prudent
- * State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- * Prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Organisational Structure

These consists of the Board of Trustees & Governors

Operational includes administrative and teaching staff – volunteers

Public Benefit

The trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

Financial Review

Total receipts on ordinary unrestricted funds were £24,386-2025 - (£13,743-2024) and are detailed in the financial statements. Expenditure £6,965-2025 - (£13,808-2024) was spent on objectives.

The net result for the year was a surplus of £17,422 -2025 - (£65.00-2024) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at 5 April 2025 for unrestricted and restricted funds totalled £85,812 -2025 (£68,390-2024).

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TRUSTEES' REPORTS (continued)
FOR THE YEAR ENDED 31 JULY 2025

Reserves policy

It is BIBS policy to maintain reserve in two forms, intellectual property & cash reserves or liquid funds.

Plans for the future

The charity continues to actively seek to develop the performance of its objectives and to provide benefit in accordance to its objectives. For example, restart the Short Courses/Degree, increase sponsorship, graduation, retreats and excursions.

Approved by the Trustees 28th May 2026 and signed on its behalf by the Board:



Denson Lewin, Chair

**Bethel School of Biblical Studies
Charitable Incorporated Organisation**

**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 JULY 2025**

I report to the charity trustees on my examination of the accounts of the CIO - Bethel School of Biblical Studies for the year ended 31st July 2025

Respective responsibilities of trustees and examiner

The CIO trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year, under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examiners report is needed.

It is my responsibility to:

Secretary

- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts

Independent examiners' statement

In connection with my examination, no matter has come to my attention: :-

(1) which gives me reasonable cause to believe that, in any material respect, the requirements to

- keep accounting records in accordance with s130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met

or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Tunji Ogedengbe 31st May 2026
36 Daffodil Close
Hatfield
AL10 9FF

Bethel School of Biblical Studies

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure)
FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		-	-	-	4,794
Charitable activities		23,430		23,430	8,949
Investment		956	-	956	-
Total Income and Endowment		24,386	-	24,386	13,743
Secretary					
	6				
Charitable activities				-	11,061
Support Cost		6,965		6,965	2,747
Governance costs				-	-
Total Expenditure		6,965	-	6,965	13,808
Net movement in funds		17,422	-	17,422	- 65
Total funds brought forward		68,390		68,390	68,896
Prior Year Adjustment				-	-
TOTAL FUNDS CARRIED FORWARD	10	85,812	-	85,812	68,390

The Notes on pages 11 to 14 formed part of these financial statements.

Bethel School of Biblical Studies

**Balance Sheet
At 31 JULY 2025**

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets		-		-	
CURRENT ASSETS					
Debtors					
Cash at bank		<u>86,562</u>		<u>68,765</u>	
		86,562		68,765	
CREDITORS: Amounts falling due after more than one year	9	<u>750</u>		<u>375</u>	
NET CURRENT ASSETS			<u>85,812</u>		<u>68,390</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			85,812		68,390
CREDITORS: Amounts falling due after more than one year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS		<u>-</u>	<u>85,812</u>	<u>-</u>	<u>68,390</u>
FUNDS	10				
Unrestricted funds			<u>85,812</u>		<u>68,390</u>
Restricted funds					
TOTAL FUNDS			<u>85,812</u>		<u>68,390</u>

The financial statements have been prepared in accordance with the Charities Act 2011, "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" (Charities SORP FRS 102), and applicable accounting standards.

The charity meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention or at fair value for assets where applicable.

The financial statements were approved by the Trustees on 31st May 2026 and signed on their behalf, by



Denson Lewin
Name of Approving Trustee

Bethel School of Biblical Studies

Notes to the Financial Statements
For the year ended 31 July 2025

1. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', the Charities Act 2011, and UK Generally Accepted Practice.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

b) Going Concern

The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of approving these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, thus they continue to adopt the going concern basis of accounting.

c) Fund Accounting

Unrestricted Funds: These are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Secretary

d) Income Recognition

All income is recognised once the charity has entitlement to the income, there is probability of receipt, and the amount can be measured reliably.

e) Expenditure and Liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Liabilities are recognized at their settlement amount.

f) Tangible Fixed Assets

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

Motor vehicles	-25% on reducing balance
Fixtures and fittings	-12.5% straight line
Computer Equipment	-33.33% straight line

f) Taxation

The charity is exempt from corporation tax on its charitable activities.

2. VOLUNTARY INCOME

3. Donations

Donations of cash and similar

2025	2024
£	£
-	4,794
-	4,794

4. Income from Charitable Activities

	2025	2024
Course fees	19,092	5,658
Graduation	-	1,398
Accreditation fees	760	-
Pre-payment	223	-
Pre-payment	3,356	992
Paypal charges	6	-
	23,430	8,949

5. Investment Income

Bank Interest

2025	2024
956	902
956	902

Bethel School of Biblical Studies

Notes to the Financial Statements - continued
For the year ended 31 July 2025

TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025

Trustees' Expenses

There were no trustees' expenses paid neither for the year ended 31 July 2025

7. Debtors

	2025	2024
	£	£
Trade debtors	-	-
Total debtors	-	-

8. Cash

	2025	2024
	£	£
Cash at bank with immediate access	86,562	68,764
Total cash	86,562	68,764

9. Creditors: liabilities falling due within one year

	2025	2024
	£	£
Trade creditors	-	-
Accruals and deferred income	750	375
	750	375

Bethel School of Biblical Studies

Notes to the Financial Statements - continued
For the year ended 31 July 2025

MOVEMENT IN FUNDS

During the year the movements in the charity's funds were as follows:

	Net movement in		
	At 1/08/24	funds	At 31/07/25
	£	£	£
Unrestricted funds	68,390	-	85,812
Unrestricted funds	-	-	-
TOTAL FUNDS	-	-	-

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

	Incoming resources	Resources expended	Net movement
	£	£	£
Unrestricted funds	24,386	6,965	17,422
TOTAL FUNDS	24,386	6,965	17,422

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Detailed Statement of Financial Activities for the year ended 31 July 2025

6. Charitable Expenditure	Unrestricted 2025 £	Restricted 2025 £	2024 £
Costs incurred directly on specific activities			
Accreditation fees	-	-	330
Telephone and utilities	-	-	502
Graduation	-	-	10,229
	<u>-</u>	<u>-</u>	<u>11,061</u>
Costs incurred on support & administration			
Secretary			
Independent Examination	375	-	375
Other		-	76
Sub total- Governance Cost	<u>375</u>	<u>-</u>	<u>451</u>
Other cost			
Professional Fees	880	-	-
Paypal charges	306	-	99
Computer hardware	1,881	-	1,430
General maintenance		-	252
Telecommunication	487	-	-
Insurance	496	-	514
Marketing	592	-	-
Other Expenses	1,948		
Sub total- Other Cost	<u>6,590</u>	<u>-</u>	<u>2,296</u>
	<u>6,965</u>	<u>-</u>	<u>2,747</u>
Total expenditure	<u>6,965</u>	<u>-</u>	<u>13,808</u>