

IBCM NETWORK

England & Wales · Charity number 1182514

Details

Status Registered

Legal form CIO

Registered 2019-03-18

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

Contact

Address Glo
78 Muir Street
Motherwell
Lanarkshire
ML1 1BN

Phone 01698263483

Email info@ibcm.net

Website www.ibcm.net

Activities

Objects: THE OBJECT OF THE CIO IS TO ADVANCE THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO WITH PARTICULAR REGARD TO THE LIFE AND MISSION OF THE CHURCHES OF THE OPEN OR CHRISTIAN BROTHERS MOVEMENT IN THE UNITED KINGDOM AND WORLDWIDE AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: International conferences

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Italy
- Scotland
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£145,696	£141,052	-	-
2023-12-31	£569,586	£633,462	£45,399	2
2022-08-31	£211,635	£127,298	-	-
2021-08-31	£59,462	£55,111	-	-
2020-08-31	£42,176	£30,151	-	-

Trustees

Name	Role	Appointed
Frederic Johannes Constant Walraven	Chair	2021-09-13
Abraham Thomas		2020-08-03
Claudio Gustavo Quinteros		2024-11-01
Mulugeta Ashagre Endeshaw		2025-11-01
Peter Tan		2025-11-01
Professor JOEL ANDREW HERNANDEZ		2019-03-18

IBCM NETWORK

England & Wales - Charity number 1182514

Accounts



IBCM NETWORK

A Charitable Incorporated Organisation
Charity Registration Number: 1182514

Report and Financial Statements

For the period 1 January 2024 - 31 December 2024

IBCM NETWORK

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IBCM NETWORK

Legal & Administrative Information

For the period ended 31 December 2024

Charity name	IBCM Network
Governing Document	IBCM Network was registered as a charitable incorporated organisation (CIO) by the Charity Commission for England and Wales on 18 March 2019, and came into being by that act. Its governing document is based on the Charity Commission model constitution for a 'Foundation' type of CIO, with a limited number of modifications to suit the CIO's position as a charity which advances Christianity according to the object specified in its constitution. The CIO was formed to take over the work of the International Brethren Conferences on Mission (IBCM), which between 1993 and 2019 operated on an informal and ad hoc basis to arrange international conferences from time to time.
Charity Registration No.	1182514
Principal Address	GLO Centre, 78 Muir Street, Motherwell, UK, MLI 3HE
Trustees	<p>The trustees who served during the financial year of report and/or up to the date of this report were (with their country of residence):</p> <p>Philip Barnes (Canada) until 12 December 2024 John Henry Burness (UK) until 7 May 2024 Joel Andrew Hernandez (USA) Hadyn Marshall (St Vincent & Grenadines) until 26 July 2024 Claudio Quinteros (Argentina) since 4 November 2024 Neil William Summerton (UK) until 17 June 2024 Abraham Thomas (India) Frédéric Walraven (Netherlands)</p>
Key Management Personnel	Those persons having responsibility for controlling, directing and planning the activities of the charity, and/or having significant responsibility for the day-to-day running of the charity, are the trustees for the time being and in addition Dr David Smith in his executive capacity as International Director of the charity.
Bankers	Barclays Bank plc 93-97 Queensway London W2 4QG

IBCM NETWORK

Report of the Trustees

For the period ended 31 December 2024

The trustees submit their report and financial statements for IBCM Network ("the charity" or "IBCMN") for the period 1 January 2024 to 31 December 2024. 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 1 January 2019).

1. Structure, Governance & Management

1.1 The Governing Document

The governing document is a CIO 'foundation' constitution (based on the Charity Commission's model text) which came into force with the registration of the CIO by the Charity Commission for England and Wales on 18 March 2019. The charity was formed to take legal and managerial responsibility for the work of what had until then been an informal international group initially formed in 1991 to arrange global conferences for national leaders in the Christian Brethren movement, a network of, now, some 40,000 independent evangelical congregations to be found in at least 160 countries in the world.

1.2 Trustees

While the charity was formed within the charity jurisdiction of England and Wales, the charitable work for which it is responsible is inevitably global in reach, and the trustee body must necessarily be representative of the work worldwide, so far as is possible within a small board of trustees, but also taking account of the need trustees to be familiar with the charity system in England and Wales. They continue to make suitable appointments, to achieve the necessary geographic and skill representation; this accounts for changes in the composition of the board of trustees since the charity's establishment.

The number of trustees must be not less than three, and there is no upper limit. The trustees envisage that normally the charity will operate with a number in the range of seven to ten. The first charity trustees were appointed for varying periods of years as specified in the constitution, so as to provide satisfactory rotation of new appointments. Further charity trustees are appointed for a term of three years by resolution passed by a majority of the trustees. With four trustees resigning and one new trustee joining, the board is currently in the process of strengthening the number of trustees to the above mentioned range.

None of the trustees receives remuneration.

As permitted by the constitution, meetings of the trustees are necessarily conducted by electronic means, except to the extent that they can occasionally meet in person at events organised by the charity.

The *induction process* for any newly appointed trustee comprises an initial meeting with the existing trustees, to give the latter the opportunity to explain the background and evolution of the activities of the charity and expected future developments. Those appointed normally have prior familiarity with the activities of the charity. Information provided to joining trustees includes:

- copies of the most recent reports and financial statements
- a copy of the constitution
- direction to the Charity Commission's guidance, 'The Essential Trustee' (CC3) on the Commission's website
- direction to relevant guidance from the Charity Commission on public benefit, particularly that relating to public benefit and the advancement of religion (also available on the Commission's website)
- face-to-face induction with the chairman and/or other trustees and the International Director.

The trustees, the International Director and the Administrator are supported by both an International Advisory Group and by a Youth Advisory Committee. The underlying purpose of these bodies is to ensure that IBCM

Network remains in close touch with representatives of the Brethren community across the world, takes account of their advice in shaping the work of IBCMN, and is in good contact with the churches in different locations and with young people who fellowship in churches connected with the Brethren community.

1.3 Risk Management

The main heads of risk arising from or in the course of the activities of the charity are:

- **financial:** the charity is dependent for solvency on income from fees charged for major events, grants from other charities across the world which are interested in the success of IBCMN's activities and work, and donations from individuals and personal foundations (again those with an interest in the activities). As is usual in the connection of congregations which are served, the trustees have the expectation and confidence that the Lord will provide the financial needs of the charity to the extent that he intends. The trustees are nevertheless prudent not to incur financial obligations that they do not have reasonable expectation of having the means to meet; they make applications to foundations in good time for forward funding, and temper the programme of activities and work to the resources expected to be available.
- **personal:** staff particularly, and trustees as necessary, frequently travel to a range of countries to accomplish the purposes of the charity. They are required to ensure that vaccinations and inoculations for the particular country to be visited are up to date and are enjoined to take reasonable care at all times, especially about road transport which is a frequent source of risk in many countries, though they cannot always with diplomacy regulate risks of this kind.

The trustees have prepared a formal risk assessment for the charity, following the guidelines of the Charity Commission (2017); have established a code of conduct for staff and trustees which applies especially to travel; and have adopted a safeguarding policy and a policy for the protection of all with whom the charity comes into contact through its work.

2. Object, Strategy, Activities, and Public Benefit

2.1 Object

The object of the charity is 'to advance the Christian faith for the public benefit in accordance with the statement of beliefs . . . with particular regard to the life and mission of the churches of the Open or Christian Brethren movement in the United Kingdom and worldwide as the charity trustees may from time to time think fit.'

2.3 Strategy and Activities

At present, the charity seeks to prosecute its object by seeking to strengthen the network of Christian Brethren congregations worldwide, summary details of which have been given in section 1.1 above. As with the work of International Brethren Conferences on Mission since 1993, which the charity has taken over, it therefore aims to strengthen connection across the global network of churches, to encourage local congregations through encouraging national leaders and other key workers, to strengthen leaders and encourage training for them, to facilitate outreach (including cross-cultural mission) from the network of churches both within particular countries and between countries, and to improve communication between the national bodies of churches in the different countries. This purpose is summarized as:

'IBCM Network exists to serve the international Brethren community through:

Strengthening leaders
Encouraging churches
Facilitating mission
Connecting worldwide'

Practically, it does this:

- through a quadrennial global conference, the 8th of which was held in Kuala Lumpur, Malaysia in June 2023;
- by encouraging similar regional conferences across the world at varying intervals; The existing regional activities linked to IBCMN are:

IBCM-Hispano (Brethren Churches in Spanish Speaking Countries)
 Pan-African Brethren Conference on Missions
 Asia-Pacific (Partners in the Harvest) Conference
 Portuguese Regional Conference (Brethren Churches in Portuguese Speaking Countries)
 Caribbean Brethren Assemblies Conference
 IBCM Europe Regional Conference
 IBCM Europe Youth Conference
 IBCM Central America Youth Conference

With the exception of IBCM Network – Europe, these bodies are legally independent of IBCM Network and are responsible for funding their activities, but the International Director and the Administrator give time to assisting them where it is judged appropriate to do so. The bodies recognize that their activities were originally stimulated through IBCM global conferences and wish to continue their links with what is now IBCM.

- through encouraging the establishment, development and work of training operations in a wide range of countries; the Brethren Training Network operates as part of IBCM; and IBCM Network gives particular support to training activities which are being developed, particularly in East Africa, India, and South East Asia, by the Australian College of Christian Studies (ACCS).
- by seeking to improve communication and mutual knowledge across the movement of churches, and between countries, by providing relevant information and also by calling attention to particular needs within or of concern to churches which are immediate or novel.

During the year covered by this report, the following activities and initiatives took place:

- Preparation for the next global conference IBCM9 which will be held in Rwanda in June 2027.
- 19 countries were visited.
- 14 national or regional conferences were encouraged or participated in.
- 3 Go-Serve mission opportunities were offered: Italy, Cambodia, Rwanda.
- Administrative, promotional and communication support was given toward the preparation of a number of regional conferences, particularly for Europe and Asia-Pacific.
- The *IBCM Network App* continues to be developed and used for worldwide communication and as a specific communication tool at regional and global conferences.
- The *Go Disciple* project has been developing under the leadership of the International Director, supported by a team from different areas of the world who are writing and producing discipleship materials which are also translated into a number of languages.
- The International Training Project, a collaboration between IBCM Network and Australian College of Christian Studies (ACCS) has supported the theological training of 192 students based in six countries: Zambia, Kenya, Ethiopia, Uganda, Rwanda and Philippines. Preparations to include Malaysia, India, and Nigeria in this growing programme have been made.
- Meetings of global youth ambassadors were held regularly throughout the year. Face to face meetings of African and European Youth Ambassadors were held in Poland and Kenya.
- The first Regional Youth Conference was held in Wisla Poland in September 2024 with 22 countries present. The second, the Central America Youth Conference was held in San Jose, Costa Rica in December, with 9 countries attending.
- To meet the objective of facilitating communication within the Brethren network worldwide, the website was regularly updated, a global newsletter circulated electronically from time to time, and other key communications were circulated.

The trustees believe that the work described cannot be maintained on the scale needed without maintaining a permanent international staff and gradually increasing the time which they can commit to the work as funding permits. Part of their role is to work with networks of volunteers from different countries, so as to encourage them and to develop activities of the sorts listed above. The staff is small, comprising at present an International Director based in Australia who now works two and a half days a week for IBCM, an Administrator based in Italy who works full-time for IBCM, and a part-time Finance Officer based in Scotland. While the trustees believe that the work of IBCM will continue to depend on input from a wide range of volunteers from across the world, permanent staff are essential to developing the work.

2.4 Public benefit

The charity gives public benefit by advancing Christianity through the strengthening of a worldwide network of local congregations, in particular through encouraging and seeking to improve the quality of national and local leaderships. Not only is public benefit given where more effective Christian experience and practice is encouraged (thus raising the overall quality of life for many people and those they interact with), but, as has been the case throughout Christian history, local congregations and wider Christian networks are key civil institutions in relief and development in many countries across the world, and in others make often unseen and unvalued contributions to quality of life in local communities. The charity's work with key leaders and activists encourages their effectiveness in their roles in these congregations and networks. As resources permit, relief is also given in countries where Brethren churches are afflicted by natural disasters.

The trustees recognize their duty under English and Welsh law to have regard to the Charity Commission's guidance on the public benefit which charities must give if their activities are to be charitable. They are satisfied that, in the ways explained above, their activities provide substantial public benefit and do not give rise to counter-balancing harm. The attention of trustees has been called to the Commission's revised guidance of 2019 on public benefit, and they have had regard to it in shaping the work of the charity.

3. Financial Review

3.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet of the charity for the period from 1 January 2024 - 31 December 2024 are at pages 11 and 12 respectively below. Total income for the period of operation was £145,696 and expenditure £141,052, yielding a surplus of £4,644. The balance carried forward on 31 December 2024 was £50,042.

It should be noted that, for practical reasons, the International Director and the Administrator are each directly employed by bodies in the countries where they are domiciled, and are seconded to IBCM Network, which meets the full costs of their employment under written agreements with the employing bodies in Australia and Italy respectively. The Finance Officer provides services to IBCM Network under contract as part of his portfolio of contracts to provide financial services to different bodies.

3.2 Reserves policy

On basis of their several experiences in Christian service over many years, the trustees believe that in the grace of God the financial needs of the charity will be provided as they arise. In principle, the trustees believe that monies received by the charity should be used in furtherance of the charity's objects as soon as is practical and is consistent with the orderly and responsible stewardship of the funds available and with its strategic plans.

The trustees continue to monitor budgets and cash flows carefully, and adjust activity from period to period, to fit the total funds available or promised. The trustees' aim is to hold an operating reserve equivalent to six months budgeted expenditure.

3.3 Grant Making Policy

The activities which the charity has taken over consisted principally of a global quadrennial conference. Key to the success of this conference has been having the resources to make grants to individuals to cover some of the substantial costs which they incur in attending the global conference. Funds granted to IBCM by bodies in a limited range of countries have been allocated to them, to cover conference fees and make a partial contribution to the varying travel costs which it was known they would incur.

Without such contributions, leaders from in particular Africa, South and Southeast Asia, Latin America, and Oceania would be unable to attend the conference. The charity expects that, as in the case of the IBCM8 conference in June 2023, it will be necessary to continue to make grants for future events. The charity will also consider whether, if funds are available, grants should be made for other purposes facilitating achievement of its object. Policy on grant making will therefore be kept under review as the work of the charity, and available funds, develop.

3.4 Value of input by volunteers

Consistent with the tradition of the Brethren network which the charity serves, much of the work of the charity is carried out by volunteers. While the trustees consider that, if the work is to develop effectively, it is essential that some of it should be carried out by permanent paid employees, nevertheless it will remain important that there should be considerable input to the work of the charity by volunteers, both trustees and others. That has been the case over the reporting period. This work has significant money's worth to the charity, but it would be of questionable accuracy, to seek to establish any precise monetary figure with respect to it.

4. Responsibilities of trustees for the Financial Statements

The trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law 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 its financial activities for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

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

5. Approval

The report of the trustees was approved by the trustees on 3 February 2025 and signed on its behalf by:

Trustee – Frederic Walraven (chair)



IBCM Network

Independent Examiner's report to the Trustees of IBCM Network ('the charity') for the period ending 31st December 2024

Charity No 1182514

I report on the accounts of the charity for the period ended 31st December 2024, which are set out on pages 11 to 18.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

The charity's trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

As independent examiner, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

IBCM Network

Independent Examiner's report to the Trustees of IBCM Network for the period ending 31st December 2024

Independent Examiner's Statement

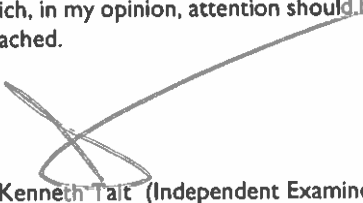
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and 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)
- 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.


NAME: Kenneth Tait (Independent Examiner)
ADDRESS: 1 Campbell Lane
ADDRESS: Hamilton ML3 6DB

H12/K/25

IBCM Network

STATEMENT OF FINANCIAL ACTIVITIES Including income and expenditure

FOR THE PERIOD ENDING 31 DECEMBER 2024

	Unrestricted funds	Restricted funds	Total Funds	Prior period
			£	
INCOME FROM: (Note 3)				
Donations and legacies	48,707	-	48,707	82,316
Charitable activities	-	96,989	96,988	487,270
Investment income	-	-	-	-
Total income	48,707	96,989	145,696	569,586
EXPENDITURE ON: (Note 4)				
Raising funds	-	-	-	-
Charitable activities	72,866	68,186	141,052	633,462
Total expenditure	72,866	68,186	141,052	633,462
Net Income (Expenditure)	(24,159)	28,803	4,644	(63,876)
Transfers	24,038	(24,038)	-	-
Net movement in Funds	(121)	4,765	4,644	(63,876)
Reconciliation of funds				
Funds brought forward	5,171	40,228	45,399	109,275
Balance carried forward	5,050	44,992	50,042	45,399

All of the activities of the charity are classed as continuing.

IBCM Network

BALANCE SHEET

As at 31st DECEMBER 2024

	31 December 2024	Prior period
	£	£
CURRENT ASSETS		
Debtors	-	-
Cash at bank and in hand	<u>50,042</u>	<u>45,399</u>
	50,042	45,399
CREDITORS		
Amounts falling due within one year	-	-
NET ASSETS	<hr/> <u>50,042</u>	<hr/> <u>45,399</u>
RESERVES		
Unrestricted funds	5,050	5,171
Restricted funds	<u>44,992</u>	<u>40,228</u>
	<u>50,042</u>	<u>45,399</u>

All of the activities of the charity are classed as continuing.

The charity has no recognised gains or losses other than the results for the year as set out above.

There are no material differences between the surplus on ordinary activities and the surplus for the financial year stated above, and their historical cost equivalents.

The notes on pages 13 to 16 form part of these financial statements

IBCM Network

Notes to the Financial Statements for the period ending 31st December 2024

1 STATUTORY INFORMATION

IBCM Network is a charity, established as a Charitable Incorporated Organisation, registered in England and Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

2 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

The charity is a public benefit entity.

There are no material uncertainties affecting the ability of the charity to continue as a going concern. In adopting FRS102 for the first time no prior year numbers have been affected.

Income

Income is recognised in the Statement of Financial Activities when

- the charity becomes entitled to the resources
- the trustees believe the receipt of the resources is probable and
- the monetary value can be measured with sufficient reliability.

Expenditure

Expenditure is recognised on an accruals basis as and when a legal or constructive obligation arises.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include and costs linked to the strategic management of the charity.

Governance costs are included within Support costs.

Fixed assets

Fixed assets are stated at cost and new items costing more than £1,000 are capitalised.

Depreciation is calculated so as to write off the cost of fixed assets on a straight line basis over their estimated useful lives.

Taxation

The charity is not liable to tax on its charitable income as long as it is applied for charitable purposes. It is not considered there are any activities giving rise to a tax liability.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

A full description of each of the funds is included under Note 10

3 INCOME

Analysis of Income	Unrestricted Funds	BTN	Regional Conferences	IBCM 8/9	Disaster Relief	Prior Year
Donations & Legacies						
Donations & Gifts	1,063	0	0	0	0	5,395
Grants from Other Charities	47,644	0	0	0	0	76,921
Total	48,707	0	0	0	0	82,316

Charitable Activities						
Donations & Gifts	0	0	9,828	0	42,252	0
Conference Fees	0	0	44,909	0	0	371,354
Total	0	0	54,737	0	42,252	371,354

4 EXPENDITURE

Analysis of Expenditure	Unrestricted Funds	BTN	Regional Conferences	IBCM 8/9	Disaster Relief	Prior Year
Charitable Activities						
Staff & Contractor Costs	65,143	0	0	0	0	126,059
Conference Costs	0	0	50,641	0	0	483,383
Disaster Relief Gifts	0	0	0	0	17,545	0
Other Admin	7,723	0	0	0	0	24,020
Total	72,866	0	50,641	0	17,545	633,462

5 PEOPLE RESOURCES

There were no employees for the period covered by this report, however the services of an international director and an administrator were seconded to the charity.

6 CREDITORS

	2024	Prior period
Accruals	0	0

7 MOVEMENT IN FUNDS

The movements in Funds in the period to 31st December 2024 were as follows:-

	At 1 January 2024	Income	Expenses	Transfers between funds	At 31 Dec 2024
Unrestricted	5,171	48,707	(72,866)	24,038	5,050
Restricted					
Brethren Training Network	3,665	0	0	-	3,665
Disaster Relief	0	42,252	(17,545)	-	24,707
IBCM 8/9	35,838	0	0	(35,838)	0
Europe & Regional	725	54,737	(50,641)	11,798	16,620
Total Funds	45,399	145,696	(141,052)	0	50,042

Description and purpose of funds and transfers

Unrestricted Funds

These are funds that may be used for any purpose that lies within the aims and objects of the charity as the trustees decide.

Restricted Funds

1 Brethren Training Network

This fund supports training initiatives on an international basis, a key part of which is a regular conference attended by delegates from many countries.

2 Disaster Relief

This fund is for gifts that have come in for direct transfer to disaster relief projects that we are associated with.

3 Regional Conferences

This fund comprises income for regional conferences.

4 IBCM 8/9

This fund holds grants and gifts received for administrative costs and sponsorship of delegates to attend our main global conferences.

8 TRANSACTIONS WITH TRUSTEES

Expenditure

There were no payments to trustees in the period for their services to the charity apart from the reimbursement of out of pocket expenses incurred by trustees on behalf of the charity.

IBCM NETWORK

England & Wales - Charity number 1182514

Accounts



IBCM NETWORK

A Charitable Incorporated Organisation
Charity Registration Number: 1182514

Report and Financial Statements

For the period 1 September 2022 - 31 December 2023

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Legal & Administrative Information

For the period ended 31 December 2023

Charity name	IBCM Network
Governing Document	IBCM Network was registered as a charitable incorporated organisation (CIO) by the Charity Commission for England and Wales on 18 March 2019, and came into being by that act. Its governing document is based on the Charity Commission model constitution for a 'Foundation' type of CIO, with a limited number of modifications to suit the CIO's position as a charity which advances Christianity according to the object specified in its constitution. The CIO was formed to take over the work of the International Brethren Conferences on Mission (IBCM), which between 1993 and 2019 operated on an informal and ad hoc basis to arrange international conferences from time to time.
Charity Registration No.	1182514
Principal Address	Abbey Court, Cove, Tiverton EX16 7RT, UK
Trustees	<p>The trustees who served during the financial year of report and/or up to the date of this report were (with their country of residence):</p> <p>Philip Barnes (Canada) John Henry Burness (Chairman until 13.10.23) (UK) Joel Andrew Hernandez (USA) Hadyn Marshall (St Vincent & the Grenadines) Neil William Summerton (UK) Abraham Thomas (India) Frédéric Walraven (Chairman from 13.10.23) (The Netherlands)</p>
Key Management Personnel	Those persons having responsibility for controlling, directing and planning the activities of the charity, and/or having significant responsibility for the day-to-day running of the charity, are the trustees for the time being and in addition David Smith in his executive capacity as International Director of the charity.
Bankers	Barclays Bank plc 93-97 Queensway London W2 4QG

IBCM NETWORK

Report of the trustees

For the period ended 31 December 2023

The trustees submit their report and financial statements for IBCM Network ("the charity" or "IBCMN") for the period 1 September 2022 to 31 December 2023. The trustees made the decision in 2022 to change the year end date for the charity to the end of the calendar year therefore these accounts detail sixteen months of operation.

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 1 January 2019).

1. Structure, Governance & Management

1.1 The Governing Document

The governing document is a CIO 'foundation' constitution (based on the Charity Commission's model text) which came into force with the registration of the CIO by the Charity Commission for England and Wales on 18 March 2019. The charity was formed to take legal and managerial responsibility for the work of what had until then been an informal international group initially formed in 1991 to arrange global conferences for national leaders in the Christian Brethren movement, a network of, now, some 40,000 independent evangelical congregations to be found in at least 155 countries in the world.

1.2 Trustees

While the charity was formed within the charity jurisdiction of England and Wales, the charitable work for which it is responsible is inevitably global in reach, and the trustee body must necessarily be representative of the work worldwide, so far as is possible within a small board of trustees, but taking account too of the need for one or two trustees to be familiar with the charity system in England and Wales. The initial trustees increased their number by making suitable appointments, to achieve the necessary geographic representation; this accounts for changes in the composition of the board of trustees since the charity's establishment.

The number of trustees must be not less than three, and there is no upper limit. The trustees envisage that normally the charity will operate with a number in the range seven to ten. The first charity trustees were appointed for varying periods of years as specified in the constitution, so as to provide satisfactory rotation of new appointments. Further charity trustees are appointed for a term of three years by resolution passed by a majority of the trustees.

None of the trustees receives remuneration.

As permitted by the constitution, meetings of the trustees are necessarily conducted by electronic means, except to the extent that they can occasionally meet at events organised by the charity.

The **induction process** for any newly appointed trustee comprises an initial meeting with the existing trustees, to give the latter the opportunity to explain the background and evolution of the activities of the charity and expected future developments. Those appointed normally have prior familiarity with the activities of the charity. Information provided to joining trustees includes:

- copies of the most recent reports and financial statements
- a copy of the constitution
- direction to the Charity Commission's guidance, 'The Essential Trustee' (CC3) on the Commission's website
- direction to relevant guidance from the Charity Commission on public benefit, particularly that relating to public benefit and the advancement of religion (also available on the Commission's website)
- face-to-face induction with the chairman and/or other trustees.

The trustees, the International Director and the Administrator are supported by both an International Advisory Group and by a Youth Committee. The underlying purpose of these bodies is to ensure that IBCM Network remains in close touch with representatives of the Brethren community across the world, takes account of their advice in shaping the work of IBCM, and is in good contact with the churches in different locations and with young people who fellowship in churches connected with the Brethren community.

1.3 Risk Management

The main heads of risk arising from or in the course of the activities of the charity are:

- **financial:** the charity is dependent for solvency on income from fees charged for major events, grants from other charities across the world which are interested in the success of IBCM's activities and work, and donations from individuals and personal foundations (again those with an interest in the activities). As is usual in the connection of congregations which are served, the trustees have the expectation and confidence that the Lord will provide the financial needs of the charity to the extent that he intends. The trustees are nevertheless prudent not to incur financial obligations that they do not have reasonable expectation of having the means to meet; they make applications to foundations in good time for forward funding, and temper the programme of activities and work to the resources expected to be available.
- **personal:** staff particularly, and trustees as necessary, frequently travel to a range of countries to accomplish the purposes of the charity. They are required to ensure that vaccinations and inoculations for the particular country to be visited are up to date and are enjoined to take reasonable care at all times, especially about road transport which is a frequent source of risk in many countries, though they cannot always with diplomacy regulate risks of this kind.

The trustees have prepared a formal risk assessment for the charity, following the guidelines of the Charity Commission (2017); have established a code of conduct for staff and trustees which applies especially to travel; and have adopted a safeguarding policy and a policy for the protection of all with whom the charity comes into contact through its work.

2. Object, Strategy, Activities, and Public Benefit

2.1 Object

The object of the charity is 'to advance the Christian faith for the public benefit in accordance with the statement of beliefs . . . with particular regard to the life and mission of the churches of the Open or Christian Brethren movement in the United Kingdom and worldwide as the charity trustees may from time to time think fit.'

2.3 Strategy and Activities

At present, the charity seeks to prosecute its object by seeking to strengthen the network of Christian Brethren congregations worldwide, summary details of which have been given in section 1.1 above. As with the work of International Brethren Conferences on Mission since 1993, which the charity has taken over, it therefore aims to strengthen connection across the global network of churches, to encourage local congregations through encouraging national leaders and other key workers, to strengthen leaders and encourage training for them, to facilitate outreach (including cross-cultural mission) from the network of churches both within particular countries and between countries, and to improve communication between the national bodies of churches in the different countries. This purpose is summarized as:

'IBCM Network exists to serve the international Brethren community through:

Connecting worldwide'
Facilitating mission
Encouraging churches
Strengthening leaders

Practically, it does this

- through a quadrennial global conference, the 8th of which was held in Kuala Lumpur, Malaysia in June 2023;

- by encouraging similar regional conferences across the world at three-or four-yearly intervals; The existing regional activities linked to IBCMN are:

IBCM-Hispano

Pan-African Brethren Conference on Missions

Partners in the Harvest (linking churches and leaders in the Indian sub-continent, South East Asia, East Asia, Oceania and the Antipodes)

Brethren Churches in Portuguese-speaking Countries

Caribbean Brethren Assemblies Conference

IBCM Network – Europe

With the exception of IBCM Network – Europe, these bodies are legally independent of IBCM Network and are responsible for funding their activities, but the International Director and the Administrator give time to assisting them where it is judged appropriate to do so. The bodies recognize that their activities were originally stimulated through IBCM conferences and wish to continue their links with what is now IBCMN.

- through encouraging the establishment, development and work of training operations in a wide range of countries; the Brethren Training Network operates as part of IBCMN; and IBCM Network gives particular support to training activities which are being developed, particularly in East Africa and South East Asia, by the Australian College of Christian Studies (ACCS).
- by seeking to improve communication and mutual knowledge across the movement of churches, and between countries, by providing relevant information and also by calling attention to particular needs within or of concern to churches which are immediate or novel.

During the year covered by this report, the following activities and initiatives took place:

- We continued with intensive preparation for the next global conference, IBCM8, which was held in Kuala Lumpur from 19th to 24th of June 2023.
- Site visits were made to Malaysia for conference preparation, one in April 2022 and a second in September 2022, by the International Director, Administrator and two trustees to confirm the facilities for the conference, sign an appropriate contract, and meet with the local managing committees. A third site visit was made in February 2023.
- Administrative support was provided for the IBCM Europe conference which was moved from Slovakia to Albania (September 2022) due to concerns about the Ukraine conflict.
- An *IBCM Network app* which was developed for the training conference in Dubuque, Iowa, is now available to all who wish to download this. This is an excellent means of communication and sharing of materials.
- The *Go Disciple* project has been developing under the leadership of the International director, supported by a team from different areas of the world who are writing and producing the materials.
- ACCS's International Training Project has supported the theological training of 130 students based in five African countries: Zambia, Kenya, Ethiopia, Uganda, and Rwanda. Preparations to include Philippines and Malaysia in this growing programme have been made.
- Meetings of global youth ambassadors were held regularly throughout the year.
- To meet the objective of facilitating communication within the Brethren movement, the website was regularly updated, a global newsletter circulated electronically from time to time, and other key communications were circulated.
- The sixth edition of *The Brethren Movement Worldwide: Key Information* was published electronically in time for the IBCM8; this included a statistical summary of numbers of Brethren congregations and attenders worldwide, compiled mainly from information provided by some 120 individual countries, details of activities and work by and to support congregations within countries, and for the first time a short global history of the Brethren. A slightly expanded paper version of this edition is in preparation as some individuals and organizations find a paper version helpful in their work.

The trustees believe that the work described cannot be maintained on the scale needed without maintaining a permanent international staff and gradually increasing the time which they can commit to the work as funding permits. Part of their role is to work with networks of volunteers from different countries, so as to encourage them and to develop activities of the sorts listed above. The staff is small, comprising at present an International Director based in Australia who now works two and a half days a week for IBCMN, an Administrator based in Italy who now works full-time for IBCM Network, and a part-time Finance Officer based in Scotland. While the trustees believe that the work of IBCMN will continue to depend on input from a wide range of volunteers from across the world, permanent staff are essential to developing the work.

2.4 Public benefit

The charity gives public benefit by advancing Christianity through the strengthening of a worldwide network of local congregations, in particular through encouraging and seeking to improve the quality of national and local leaderships. Not only is public benefit given where more effective Christian experience and practice is encouraged (thus raising the overall quality of life for many people and those they interact with), but, as has been the case throughout Christian history, local congregations and wider Christian networks are key civil institutions in relief and development in many countries across the world, and in others make often unseen and unvalued contributions to quality of life in local communities. The charity's work with key leaders and activists encourages their effectiveness in their roles in these congregations and networks. As resources permit, relief is also given in countries where Brethren churches are afflicted by natural disasters.

The trustees recognize their duty under English and Welsh law to have regard to the Charity Commission's guidance on the public benefit which charities must give if their activities are to be charitable. They are satisfied that, in the ways explained above, their activities provide substantial public benefit and do not give rise to counter-balancing harm. The attention of trustees has been called to the Commission's revised guidance of 2019 on public benefit, and they have had regard to it in shaping the work of the charity.

3. Financial Review

3.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet of the charity for the period from 1 September 2022 - 31 December 2023 are at pages 10 and 11 respectively below. Total income for the period of operation was £569,586 and expenditure £633,462, yielding a deficit of £63,876. The balance carried forward on 31 December 2023 was £45,399.

The sizable increase in income during this period is due largely to our role in running and planning our major conference event, IBCM 8 which was held in Malaysia in June 2023. The sums received for specific events are detailed in the notes of Page 15. During the year we received grants for the running of IBCM8 in Kuala Lumpur in 2023. These grants were used largely for the provision of conference grants for participants. The sum of £16,503 was also received for the support of students who received theological education through the International Training Project.

Expenditure on IBCM Network activity also grew during the year, a reflection of increased staff time, the provision of improved IT resources, including the development of our IBCM Network app, and the resumption of international travel following the Covid epidemic. Total expenditure was £78,776.

It should be noted that, for practical reasons, the International Director and the Administrator are each directly employed by bodies in the countries where they are domiciled, and are seconded to IBCM Network, which meets the full costs of their employment under written agreements with the employing bodies in Australia and Italy respectively. The Finance Officer provides services to IBCM Network under contract as part of his portfolio of contracts to provide financial services to different bodies.

3.2 Reserves policy

On basis of their several experiences in Christian service over many years, the trustees believe that in the grace of God the financial needs of the charity will be provided as they arise. In principle, the trustees believe that monies received by the charity should be used in furtherance of the charity's objects as soon as is practical and is consistent with the orderly and responsible stewardship of the funds available and with its strategic plans.

The trustees continue to monitor budgets and cash flows carefully, and adjust activity from period to period, to fit the total funds available or promised. The trustees' aim is to build up an accrued operating reserve equivalent to six months budgeted expenditure.

3.3 Grant Making Policy

The IBCM activities which the charity has taken over consisted principally of a global quadrennial conference. Key to the success of this conference has been having the resources to make grants to individuals to cover some of the substantial costs which they incur in attending the global conference. Funds granted to IBCM by bodies in a limited range of countries have been allocated to them, to cover conference fees and make a partial contribution to the varying travel costs which it was known they would incur. Without such contributions, leaders from in particular Africa, South and Southeast Asia, Latin America, and Oceania would be unable to attend the conference. The charity expects that, as in the case of the IBCM8 conference in June 2023, it will be necessary to continue to make grants for Future events. The charity will also consider whether, if funds are available, grants should be made for other purposes facilitating achievement of its object. Policy on grant making will therefore be kept under review as the work of the charity, and available funds, develop.

3.4 Value of input by volunteers

Consistent with the tradition of the Brethren movement which the charity serves, much of the work of the charity is carried out by volunteers. While the trustees consider that, if the work is to develop effectively, it is essential that some of it should be carried out by permanent paid employees, nevertheless it will remain important that there should be considerable input to the work of the charity by volunteers, both trustees and others. That has been the case over the reporting period. This work has significant money's worth to the charity, but it would be of questionable accuracy, to seek to establish any precise monetary figure with respect to it.

4. Responsibilities of trustees for the Financial Statements

The trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law 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 its financial activities for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

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

5. Approval

The report of the trustees was approved by the trustees on 20 May 2024 and signed on its behalf by:

Trustee – Frederic Walraven (chair)



IBCM Network

Independent Examiner's report to the Trustees of IBCM Network ('the charity') for the period ending 31st December 2023

Charity No 1182514

I report on the accounts of the charity for the period ended 31st December 2023, which are set out on pages 11 to 18.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

The charity's trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

As independent examiner, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

IBCM Network

Independent Examiner's report to the Trustees of IBCM Network for the period ending 31st December 2023

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in s. 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

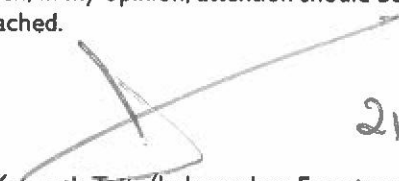
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and 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)
- 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.


NAME: Kenneth Tait (Independent Examiner)
ADDRESS: 16 Haddow Street
ADDRESS: Hamilton ML3 7HX

21 / MAY / 2024

IBCM Network

STATEMENT OF FINANCIAL ACTIVITIES Including income and expenditure

FOR THE PERIOD ENDING 31 DECEMBER 2023

	Unrestricted funds	Restricted funds	Total Funds	Prior period
			£	
INCOME FROM: (Note 3)				
Donations and legacies	82,316	-	82,316	64,042
Charitable activities	-	487,270	487,270	147,593
Investment income	-	-	-	-
Total income	82,316	487,270	569,586	211,635
EXPENDITURE ON: (Note 4)				
Raising funds	-	-	-	-
Charitable activities	149,315	484,147	633,462	127,298
Total expenditure	149,315	484,147	633,462	127,298
Net Income (Expenditure)	(66,999)	3,123	(63,876)	84,337
Transfers	63,162	(63,162)	-	-
Net movement in Funds	(3,837)	(60,039)	(63,876)	84,337
Reconciliation of funds				
Funds brought forward	9,008	100,267	109,275	24,938
Balance carried forward	5,171	40,228	45,399	109,275

All of the activities of the charity are classed as continuing.

IBCM Network

BALANCE SHEET

As at 31st DECEMBER 2023

	31 December 2023	Prior period
	£	£
CURRENT ASSETS		
Debtors	-	-
Cash at bank and in hand	<u>45,399</u>	<u>109,275</u>
	45,399	109,275
CREDITORS		
Amounts falling due within one year	-	-
NET ASSETS	<hr/> <u>45,399</u>	<hr/> <u>109,275</u>
RESERVES		
Unrestricted funds	5,171	9,008
Restricted funds	<u>40,228</u>	<u>100,267</u>
	<u>45,399</u>	<u>109,275</u>

All of the activities of the charity are classed as continuing.

The charity has no recognised gains or losses other than the results for the year as set out above.

There are no material differences between the surplus on ordinary activities and the surplus for the financial year stated above, and their historical cost equivalents.

The notes on pages 13 to 16 form part of these financial statements

IBCM Network

Notes to the Financial Statements for the period ending 31st December 2023

1 STATUTORY INFORMATION

IBCM Network is a charity, established as a Charitable Incorporated Organisation, registered in England and Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

2 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

The charity is a public benefit entity.

There are no material uncertainties affecting the ability of the charity to continue as a going concern. In adopting FRS102 for the first time no prior year numbers have been affected.

Income

Income is recognised in the Statement of Financial Activities when

- the charity becomes entitled to the resources
- the trustees believe the receipt of the resources is probable and
- the monetary value can be measured with sufficient reliability.

Expenditure

Expenditure is recognised on an accruals basis as and when a legal or constructive obligation arises.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include and costs linked to the strategic management of the charity.

Governance costs are included within Support costs.

Fixed assets

Fixed assets are stated at cost and new items costing more than £1,000 are capitalised.

Depreciation is calculated so as to write off the cost of fixed assets on a straight line basis over their estimated useful lives.

Taxation

The charity is not liable to tax on its charitable income as long as it is applied for charitable purposes. It is not considered there are any activities giving rise to a tax liability.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

A full description of each of the funds is included under Note 10

3 INCOME

Analysis of Income	Unrestricted Funds	BTN	IBCM Europe	IBCM 8	Training	Prior Year
Donations & Legacies						
Donations & Gifts	5,395	0	0	1,386	0	364
Grants from Other Charities	76,921	0	0	114,530	0	185,068
Total	82,316	0	0	115,916	0	185,432

Charitable Activities						
Sale of Publications	0	0	0	0	0	19
Conference Fees	0	0	24,839	346,515	0	26,184
Total	0	0	24,839	346,515	0	26,203

4 EXPENDITURE

Analysis of Expenditure	Unrestricted Funds	BTN	IBCM Europe	IBCM 8	Training	Prior Year
Charitable Activities						
Staff & Contractor Costs	109,081	0	0	0	16,978	60,733
Conference Costs	16,214	0	31,946	435,223	0	53,923
Grants Made	0	0	0	0	0	1,166
Other Admin	24,020	0	0	0	0	11,476
Total	149,315	0	31,946	435,223	16,978	127,298

5 PEOPLE RESOURCES

There were no employees for the period covered by this report, however the services of an international director and an administrator were seconded to the charity.

6 CREDITORS

	2023	Prior period
Accruals	0	0

7 MOVEMENT IN FUNDS

The movements in Funds in the period to 31st December 2023 were as follows:-

	At 1 September 2022	Income	Expenses	Transfers between funds	At 31 Dec 2023
Unrestricted	9,008	82,316	(149,315)	63,162	5,171
Restricted					
Brethren Training Network	3,665	0	0	-	3,665
Training	16,140	0	(16,978)	838	0
IBCM 8/9	65,707	462,431	(435,223)	(57,077)	35,838
IBCM Europe	14,755	24,839	(31,946)	(6923)	725
Total Funds	109,275	569,586	(633,462)	0	45,399

Description and purpose of funds and transfers

Unrestricted Funds

These are funds that may be used for any purpose that lies within the aims and objects of the charity as the trustees decide.

Restricted Funds

1 Brethren Training Network

This fund supports training initiatives on an international basis, a key part of which is a regular conference attended by delegates from many countries.

2 Training

This fund is for the support of training initiatives for students in the majority world. It helps provide appropriate IT equipment to allow students to access learning materials remotely and also have access accredited theological training.

3 IBCM Europe

This fund comprises income from webinars held in Europe and conferences held in Europe.

4 IBCM 8/9

This fund holds grants and gifts received for administrative costs and sponsorship of delegates to attend our main global conferences.

8 TRANSACTIONS WITH TRUSTEES

Expenditure

There were no payments to trustees in the period for their services to the charity apart from the reimbursement of out of pocket expenses incurred by trustees on behalf of the charity.

IBCM NETWORK

England & Wales - Charity number 1182514

Accounts



IBCM NETWORK

A Charitable Incorporated Organisation
Charity Registration Number: 1182514

Report and Financial Statements

For the period 1 September 2021 - 31 August 2022

IBCM NETWORK

Report and Financial Statements Contents

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IBCM NETWORK

Legal & Administrative Information

For the year ended 31 August 2022

Charity name	IBCM Network
Governing Document	IBCM Network was registered as a charitable incorporated organisation (CIO) by the Charity Commission for England and Wales on 18 March 2019, and came into being by that act. Its governing document is based on the Charity Commission model constitution for a 'Foundation' type of CIO, with a limited number of modifications to suit the CIO's position as a charity which advances Christianity according to the object specified in its constitution. The CIO was formed to take over the work of the International Brethren Conferences on Mission (IBCM), which between 1993 and 2019 operated on an informal and ad hoc basis to arrange international conferences from time to time.
Charity Registration No.	1182514
Principal Address	Abbey Court, Cove, Tiverton EX16 7RT, UK
Trustees	<p>The trustees who served during the financial year of report and/or up to the date of this report were (with their country of residence):</p> <p>Philip Barnes (Canada) John Henry Burness (Chairman) (UK) Joel Andrew Hernandez (USA) Hadyn Marshall (St Vincent & the Grenadines) Andrew Philip Kenneth Miles (Treasurer) (UK) (resigned 26 April, 2022) Neil William Summerton (UK) Abraham Thomas (India) Frédéric Walraven (appointed 13 September 2021) (The Netherlands)</p>
Key Management Personnel	Those persons having responsibility for controlling, directing and planning the activities of the charity, and/or having significant responsibility for the day-to-day running of the charity, are the trustees for the time being and in addition David Smith in his executive capacity as International Director of the charity.
Bankers	Barclays Bank plc 93-97 Queensway London W2 4QG

IBCM NETWORK

Report of the trustees

For the year ended 31 August 2022

The trustees submit their report and financial statements for IBCM Network (“the charity” or “IBCMN”) for the period 1 September 2021 to 31 August 2022.

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 1 January 2019).

1. Structure, Governance & Management

1.1 The Governing Document

The governing document is a CIO ‘foundation’ constitution (based on the Charity Commission’s model text) which came into force with the registration of the CIO by the Charity Commission for England and Wales on 18 March 2019. The charity was formed to take legal and managerial responsibility for the work of what had until then been an informal international group initially formed in 1991 to arrange global conferences for national leaders in the Christian Brethren movement, a network of, now, some 40,000 independent evangelical congregations to be found in at least 155 countries in the world.

1.2 Trustees

While the charity was formed within the charity jurisdiction of England and Wales, the charitable work for which it is responsible is inevitably global in reach, and the trustee body must necessarily be representative of the work worldwide, so far as is possible within a small board of trustees, but taking account too of the need for one or two trustees to be familiar with the charity system in England and Wales. The initial trustees increased their number by making suitable appointments, to achieve the necessary geographic representation; this accounts for changes in the composition of the board of trustees since the charity’s establishment.

The only new appointment made during this financial year was that of Frederic Walraven from the Netherlands. Philip Miles resigned as a trustee and Treasurer on 26 April 2022. The trustees have appointed Ian Smith of Motherwell as a remunerated Finance Officer to undertake the executive financial work formerly provided by Philip Miles on a voluntary basis.

The number of trustees must be not less than three, and there is no upper limit. The trustees envisage that normally the charity will operate with a number in the range seven to ten. The first charity trustees were appointed for varying periods of years as specified in the constitution, so as to provide satisfactory rotation of new appointments. Further charity trustees are appointed for a term of three years by resolution passed by a majority of the trustees.

None of the trustees receives remuneration.

As permitted by the constitution, meetings of the trustees are necessarily conducted by electronic means, except to the extent that they can occasionally meet at events organised by the charity.

The **induction process** for any newly appointed trustee comprises an initial meeting with the existing trustees, to give the latter the opportunity to explain the background and evolution of the activities of the charity and expected future developments. Those appointed normally have prior familiarity with the activities of the charity. Information provided to joining trustees includes:

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- direction to the Charity Commission’s guidance, ‘The Essential Trustee’ (CC3) on the Commission’s website

- direction to relevant guidance from the Charity Commission on public benefit, particularly that relating to public benefit and the advancement of religion (also available on the Commission's website)
- face-to-face induction with the chairman and/or other trustees.

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1.3 Risk Management

The main heads of risk arising from or in the course of the activities of the charity are

- **financial:** the charity is dependent for solvency on income from fees charged for major events, grants from other charities across the world which are interested in the success of IBCM's activities and work, and donations from individuals and personal foundations (again those with an interest in the activities). As is usual in the connection of congregations which are served, the trustees have the expectation and confidence that the Lord will provide the financial needs of the charity to the extent that he intends. The trustees are nevertheless prudent not to incur financial obligations that they do not have reasonable expectation of having the means to meet; they make applications to foundations in good time for forward funding, and temper the programme of activities and work to the resources expected to be available.
- **personal:** staff particularly, and trustees as necessary, frequently travel to a range of countries to accomplish the purposes of the charity. They are required to ensure that vaccinations and inoculations for the particular country to be visited are up to date and are enjoined to take reasonable care at all times, especially about road transport which is a frequent source of risk in many countries, though they cannot always with diplomacy regulate risks of this kind.

The trustees are in the process of preparing a formal risk assessment for the charity, following the guidelines of the Charity Commission; have established a code of conduct for staff and trustees which applies especially to travel; and are in the process of drawing up a safeguarding policy and a policy for the protection of all with whom the charity comes into contact through its work.

2. Object, Strategy, Activities, and Public Benefit

2.1 Object

The object of the charity is 'to advance the Christian faith for the public benefit in accordance with the statement of beliefs . . . with particular regard to the life and mission of the churches of the Open or Christian Brethren movement in the United Kingdom and worldwide as the charity trustees may from time to time think fit.'

2.3 Strategy and Activities

At present, the charity seeks to prosecute its object by seeking to strengthen the network of Christian Brethren congregations worldwide, summary details of which have been given in section 1.1 above. As with the work of International Brethren Conferences on Mission since 1993, which the charity has taken over, it therefore aims to strengthen connection across the global network of churches, to encourage local congregations through encouraging national leaders and other key workers, to strengthen leaders and encourage training for them, to facilitate outreach (including cross-cultural mission) from the network of churches both within particular countries and between countries, and to improve communication between the national bodies of churches in the different countries. This purpose is summarized as:

'ICBM Network exists to serve the international Brethren community through:

Strengthening leaders
Encouraging churches
Facilitating mission
Connecting worldwide'

Practically, it does this

- through a quadrennial global conference, the 8th of which is to be held in Kuala Lumpur, Malaysia in June 2023;
- by encouraging similar regional conferences across the world at three-or four-yearly intervals; the existing regional activities linked to IBCMN are

IBCM-Hispano

Pan-African Brethren Conference on Missions

Partners in the Harvest (linking churches and leaders in the Indian sub-continent, South East Asia, East Asia, Oceania and the Antipodes)

Brethren Churches in Portuguese-speaking Countries

Caribbean Brethren Assemblies Conference

IBCM Network – Europe

With the exception of IBCM Network – Europe, these bodies are legally independent of IBCM Network and are responsible for funding their activities, but the International Director and the Administrator give time to assisting them where it is judged appropriate to do so. The bodies recognize that their activities were originally stimulated through IBCM conferences and wish to continue their links with what is now IBCMN.

- through encouraging the establishment, development and work of training operations in a wide range of countries; the Brethren Training Network operates as part of IBCMN, and other training activities are being developed, particularly in East Africa and South East Asia, in conjunction with the Australian College of Christian Studies.
- by improving communication across the movement of churches, and between countries by calling attention to particular needs within or of concern to churches which are immediate or novel.

During the year covered by this report, the following activities and initiatives took place:

- We continued with intensive preparation for the next global conference, IBCM8, to be held in Kuala Lumpur in June 2023.
- Two site visits, one in April 2022 and a second in September 2022, were made to Malaysia by the International Director, Administrator and two trustees to confirm the facilities for the conference, sign an appropriate contract, and meet with the local managing committees.
- A successful Brethren Training Network conference was held in Dubuque, Iowa from 31st May till 4th June. The main administration for this event was undertaken by IBCMN staff.
- Our staff and some of the IBCMN trustees attended the Pan African Brethren Conference held in August, 2022, which attended by 226 people from 25 countries. Some administrative help was provided by IBCM staff, and our IT and booking facilities were made available to the local organising committee.
- Administrative support was provided for the IBCM Europe conference which was moved from Slovakia to Albania (September 2022) due to concerns about the Ukraine conflict.
- An *IBCM Network app* was developed in time for the training conference in Dubuque and is now available to all who wish to download this. This is an excellent means of communication and also the sharing of materials.
- The *Go Disciple* project has been developing under the leadership of the International director, supported by a team from different areas of the world who are writing and producing the materials.
- The ITP supported the theological training of 130 students based in four African countries: Zambia, Kenya, Ethiopia and Uganda. This is an ongoing and growing programme, which will soon include Rwanda.
- Meetings of global youth ambassadors were held regularly throughout the year
- Contributions were made to the Online conference held in the Caribbean area in June 2022, and also to the Online PITH conference held in Asia.
- Some of our trustees helped in the planning and running of the Hispano Conference held in the Dominican Republic in August 2022.
- Help and support was provided for webinars run by IBCM Network - Europe.

- To meet the objective of facilitating communication within the Brethren movement, the website was regularly updated, a global newsletter circulated electronically from time to time, and other key communications were circulated.

The trustees believe that the work described cannot be maintained on the scale needed without maintaining a permanent international secretariat, and gradually increasing the time which they can commit to the work. Their role is usually to work with networks of volunteers from different countries to develop activities of the sorts listed above. The secretariat is small, comprising at present an International Director based in Australia who now works two and a half days a week for IBCMN, an Administrator based in Italy who now works full-time for IBCM Network, and a part-time Finance Officer based in Scotland. While the trustees believe that the work of IBCMN will continue to depend on input from a wide range of volunteers from across the world, the resource of a permanent secretariat is essential to developing the work on enduring lines.

2.4 Public benefit

The charity gives public benefit by advancing Christianity through the strengthening of a worldwide network of local congregations, in particular through encouraging and improving the quality of national and local leaderships. Not only is public benefit given where more effective Christian experience and practice is encouraged (thus raising the overall quality of life for many people and those they interact with), but, as has been the case throughout Christian history, local congregations and wider Christian networks are key civil institutions in relief and development in many countries across the world, and in others make often unseen and unvalued contributions to quality of life in local communities. The charity's work with key leaders and activists encourages their effectiveness in their roles in these congregations and networks. In the year of report, the charity has in particular continued to promote donations to provide relief in countries where the effect of COVID-19 has been immediate poverty for those in insecure employment. Relief has also been given in a number of countries afflicted by natural disasters.

The trustees recognize their duty under English and Welsh law to have regard to the Charity Commission's guidance on the public benefit which charities must give if their activities are to be charitable. They are satisfied that, in the ways explained above, their activities provide substantial public benefit and do not give rise to counter-balancing harm. The attention of trustees has been called to the Commission's revised guidance of 2019 on public benefit.

2.5 Effects of the COVID-19 pandemic on the charity, and its response

Update

During the first half of this financial year, Covid restrictions meant that international travel and conferencing was not possible. However various events were arranged electronically using the Zoom platform, and these proved to be an effective and valuable means of communication and working trans-nationally. Some planned conferences were postponed and will be reorganised at later dates, while some were held online and ran effectively. It is expected, based on this experience, that online activities will make a continuing contribution to IBCMN's activities. A Caribbean Brethren Assemblies Conference was held online in July 2022, and IBCMN – Europe continued its series of international webinars leading up to its in-person conference in September 2022.

As travel eased with the lifting of Covid restrictions, it became possible for staff to travel to the site of our next global conference, Kuala Lumpur in Malaysia. The BTN conference was run in the USA as noted above and the Pan-African conference in Kigali, Rwanda, both attended by team members. It was also possible to hold a successful IBCM-Hispano conference in the Dominican Republic in August 2022.

A further complication was the outbreak of the war in Ukraine, and as the IBCM Europe conference was planned to run in eastern Slovakia in June 2022, the organising committee felt it best to change the date and venue. The European conference was therefore moved to Dürres, Albania and took place in September 2022.

3. Financial Review

3.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet of the charity for the period from 1 September 2021 - 31 August 2022 are at pages 10 and 11 respectively below. Total income for the period of operation was £211,635 and expenditure £127,298, yielding a surplus of £84,337. The balance carried forward on 31 August 2022 was £109,275.

The sizable increase in income during this period is due largely to our role in running and planning major conference events. The sums received for specific events are detailed in the notes of Page 15. Funds received for the running of the BTN consultation in Dubuque, Iowa, totalled £47,615. This was made up of gifts received for the provision of conference and travel grants to delegates, and income from conference fees paid. During the year we also received grants for the running of IBCM8 in Kuala Lumpur in 2023. This total received was £68,719, which will be used largely for the provision of conference grants for participants. The sum of £16,503 was received for the support of students who received theological education through the International Training Project.

Expenditure on IBCM Network activity also grew during the year, a reflection of increased staff time, the provision of improved IT resources, including the development of our IBCM Network app, and the resumption of international travel following the Covid epidemic. Total expenditure was £78,776.

It should be noted that, for practical reasons, the International Director and the Administrator are each directly employed by bodies in the countries where they are domiciled, and are seconded to IBCM Network, which meets the full costs of their employment under written agreements with the employing bodies in Australia and Italy respectively. The Finance Officer provides services to IBCM Network under contract as part of his portfolio of contracts to provide financial services to different bodies.

3.2 Reserves policy

On basis of their several experiences in Christian service over many years, the trustees believe that in the grace of God the financial needs of the charity will be provided as they arise. In principle, the trustees believe that monies received by the charity should be used in furtherance of the charity's objects as soon as is practical and is consistent with the orderly and responsible stewardship of the funds available and with its strategic plans.

The trustees continue to monitor budgets and cash flows carefully, and adjust activity from period to period, to fit the total funds available or promised. The trustees' aim is to build up an accrued operating reserve equivalent to six months budgeted expenditure.

3.3 Grant Making Policy

The IBCM activities which the charity has taken over consisted principally of a global quadrennial conference. Key to the success of this conference has been having the resources to make grants to individuals to cover some of the substantial costs which they incur in attending the global conference. Funds granted to IBCM by a small number of bodies in a limited range of countries have been allocated to them, so as to cover conference fees and make a partial contribution to the varying travel costs which it was known they would incur. Without such contributions, leaders from in particular Africa, South and South East Asia, Latin America, and Oceania would be unable to attend the conference. With respect to future global conferences, the charity expects that, as in the case of the IBCM8 conference in June 2023, it will be necessary to continue to make grants for similar purposes on a similar basis. The charity will also consider whether, if funds are available, grants should be made for other purposes facilitating achievement of its object. Policy on grant making will therefore be kept under review as the work of the charity, and available funds, develop.

3.4 Value of input by volunteers

Consistent with the tradition of the Brethren movement which the charity serves, much of the work of the charity is carried out by volunteers. While the trustees consider that, if the work is to develop effectively, it is essential that some of it should be carried out by permanent paid employees, nevertheless it will remain important that there should be considerable input to the work of the charity by volunteers, both trustees and others. That has been the case over the reporting period. This work has significant money's worth to the charity, but it would be of questionable accuracy, and invidious as between volunteers, to seek to establish any precise monetary figure with respect to it.

4. Responsibilities of trustees for the Financial Statements

The trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law 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 its financial activities for that period.

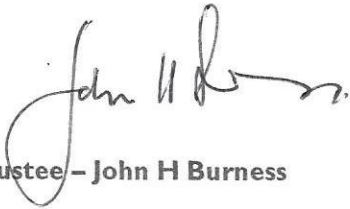
In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

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

5. Approval

The report of the trustees was approved by the trustees on 4th January 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'John H Burness', written over a faint horizontal line.

Trustee – John H Burness

IBCM Network

Independent Examiner's report to the Trustees of IBCM Network ('the charity') for the period ending 31st August 2022

Charity No 1182514

I report on the accounts of the charity for the period ended 31st August 2022, which are set out on pages 11 to 18.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

The charity's trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

As independent examiner, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

IBCM Network

Independent Examiner's report to the Trustees of IBCM Network for the period ending 31st August 2022

Independent examiner's 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 section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and 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)

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.



NAME Kenneth Tait (Independent Examiner)

ADDRESS 16 Hadow Street

ADDRESS Hamilton ML3 7HX

16/2/2023

IBCM Network

STATEMENT OF FINANCIAL ACTIVITIES
Including income and expenditure

FOR THE PERIOD ENDING 31 AUGUST 2022

	Unrestricted funds	Restricted funds	Total Funds	Prior period
	£			
INCOME FROM: (Note 3)				
Donations and legacies	64,042	-	64,042	60,344
Charitable activities	19	147,574	147,593	15
Investment income	-	-	-	(897)
Total income	64,061	147,574	211,635	59,462
EXPENDITURE ON: (Note 4)				
Raising funds	-	-	-	-
Charitable activities	78,776	48,522	127,298	55,111
Total expenditure	78,776	48,522	127,298	55,111
Net Income (Expenditure)	(14,715)	99,052	84,337	4,351
Transfers	2000	(2000)	-	
Net movement in Funds	(12,715)	97,052	84,337	4,351
Reconciliation of funds				
Funds brought forward	21,723	3,215	24,938	20,587
Balance carried forward	9,008	100,267	109,275	24,938

All of the activities of the charity are classed as continuing.

IBCM Network

BALANCE SHEET

As at 31st August 2022

	31 August 2022	Prior period
	£	£
CURRENT ASSETS		
Debtors	-	-
Cash at bank and in hand	<u>109,275</u>	<u>25,355</u>
	109,275	25,355
CREDITORS		
Amounts falling due within one year	-	(417)
NET ASSETS	<u>109,275</u>	<u>24,938</u>
RESERVES		
Unrestricted funds	9,008	21,723
Restricted funds	<u>100,267</u>	<u>3,215</u>
	<u>109,275</u>	<u>24,938</u>

All of the activities of the charity are classed as continuing.

The charity has no recognised gains or losses other than the results for the year as set out above.

There are no material differences between the surplus on ordinary activities and the surplus for the financial year stated above, and their historical cost equivalents.

The notes on pages 13 to 16 form part of these financial statements

IBCM Network

Notes to the Financial Statements for the period ending 31st August 2022

1 STATUTORY INFORMATION

IBCM Network is a charity, established as a Charitable Incorporated Organisation, registered in England and Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

2 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

The charity is a public benefit entity.

There are no material uncertainties affecting the ability of the charity to continue as a going concern. In adopting FRS102 for the first time no prior year numbers have been affected.

Income

Income is recognised in the Statement of Financial Activities when

- the charity becomes entitled to the resources
- the trustees believe the receipt of the resources is probable and
- the monetary value can be measured with sufficient reliability.

Expenditure

Expenditure is recognised on an accruals basis as and when a legal or constructive obligation arises.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include and costs linked to the strategic management of the charity. Governance costs are included within Support costs.

Fixed assets

Fixed assets are stated at cost and new items costing more than £1,000 are capitalised.

Depreciation is calculated so as to write off the cost of fixed assets on a straight line basis over their estimated useful lives.

Taxation

The charity is not liable to tax on its charitable income as long as it is applied for charitable purposes. It is not considered there are any activities giving rise to a tax liability.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

A full description of each of the funds is included under Note 10

3 INCOME

Analysis of Income	Unrestricted Funds	BTN	IBCM Europe	IBCM 8	Training	Prior Year
Donations & Legacies						
Donations & Gifts	364	0	0	0	0	5,798
Grants from Other Charities	63,678	36,168	0	68,719	16,503	54,546
Total	64,042	36,168	0	68,719	16,503	60,344

Charitable Activities						
Sale of Publications	19	0	0	0	0	15
Conference Fees	0	11,477	14,498	209	0	0
Total	19	11,477	14,498	209	0	15

4 EXPENDITURE

Analysis of Expenditure	Unrestricted Funds	BTN	IBCM Europe	IBCM 8	Training	Prior Year
Charitable Activities						
Staff & Contractor Costs	60,733	0	0	0	0	39,809
Conference Costs	6,567	43,843	292	3,221	0	0
Grants Made	0	0	0	0	1,166	8,499
Other Admin	11,476	0	0	0	0	6,803
Total	78,776	43,843	292	3,221	1,166	55,111

5 PEOPLE RESOURCES

There were no employees for the period covered by this report, however the services of an international director and an administrator were seconded to the charity.

6 CREDITORS

	2022	Prior period
Accruals	0	417

7 MOVEMENT IN FUNDS

The movements in Funds in the period to 31st August 2022 were as follows:-

	At 1 September 2021	Income	Expenses	Transfers between funds	At 31 August 2022
Unrestricted	21,723	64,061	(78,776)	2000	9,008
Restricted					
Brethren Training Network	1,863	47,645	(43,843)	(2000)	3,665
Training	803	16,503	(1,166)	-	16,140
IBCM 8	0	68,928	(3,221)	-	65,707
IBCM Europe	548	14,498	(292)	-	14,755
Total Funds	24,937	211,635	(127,298)	-	109,275

Description and purpose of funds and transfers

Unrestricted Funds

These are funds that may be used for any purpose that lies within the aims and objects of the charity as the trustees decide.

Restricted Funds

1 Brethren Training Network

This fund supports training initiatives on an international basis, a key part of which is a regular conference attended by delegates from many countries.

2 Training

This fund is for the support of training initiatives for students in the majority world. It helps provide appropriate IT equipment to allow students to access learning materials remotely and also have access accredited theological training.

3 IBCM Europe

This fund comprises income from webinars held in Europe and conferences held in Europe.

4 IBCM 8

This fund holds grants and gifts received for administrative costs and sponsorship of delegates to attend our main global conference.

8 TRANSACTIONS WITH TRUSTEES

Expenditure

There were no payments to trustees in the period for their services to the charity

Two trustees were reimbursed for expenses incurred on behalf of the charity

Type of expenses reimbursed	2022	Prior period
		£
Postage	3	8
	<u>3</u>	8

IBCM NETWORK

England & Wales - Charity number 1182514

Accounts



IBCM NETWORK

A Charitable Incorporated Organisation
Charity Registration Number: 1182514

Report and Financial Statements

For the period 1 September 2020 - 31 August 2021

IBCM NETWORK

Report and Financial Statements 2021 Contents

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IBCM NETWORK

Legal & Administrative Information

For the year ended 31 August 2021

Charity name	IBCM Network
Governing Document	IBCM Network was registered as a charitable incorporated organisation (CIO) by the Charity Commission for England and Wales on 18 March 2019, and came into being by that act. Its governing document is based on the Charity Commission model constitution for a 'Foundation' type of CIO, with a limited number of modifications to suit the CIO's position as a charity which advances Christianity according to the object specified in its constitution. The CIO was formed to take over the work of the International Brethren Conferences on Mission (IBCM), which between 1993 and 2019 operated on an informal and ad hoc basis to arrange conferences from time to time.
Charity Registration No.	1182514
Principal Address	Abbey Court, Cove, Tiverton EX16 7RT, UK
Trustees	<p>The trustees who served during the financial year of report and/or up to the date of this report were (with their country of residence):</p> <p>Philip Barnes (Canada) (appointed 8 September 2020)</p> <p>John Henry Burness (Chairman) (UK)</p> <p>Joel Andrew Hernandez (USA)</p> <p>Hadyn Marshall (St Vincent & the Grenadines)</p> <p>Andrew Philip Kenneth Miles (Treasurer) (UK)</p> <p>Neil William Summerton (UK)</p> <p>Abraham Thomas (India)</p> <p>Frédéric Walraven (The Netherlands) (appointed 13 September 2021)</p>
Key Management Personnel	Those persons having responsibility for controlling, directing and planning the activities of the charity, and/or having significant responsibility for the day-to-day running of the charity, are the trustees for the time being and in addition David Smith in his executive capacity as International Director of the charity.
Bankers	Barclays Bank plc 93-97 Queensway London W2 4QG

IBCM NETWORK

Report of the trustees

For the year ended 31 August 2021

The trustees submit their report and financial statements for IBCM Network (“the charity”) for the period 1 September 2020 to 31 August 2021.

The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out in page 2 of this document forms part of this report.

I. Structure, Governance & Management

I.1 The Governing Document

The governing document is a CIO ‘foundation’ constitution (based on the Charity Commission’s model text) which came into force with the registration of the CIO by the Charity Commission for England and Wales on 18 March 2019. The charity was formed to take legal and managerial responsibility for the work of what had until then been an informal international group initially formed in 1991 to arrange global conferences for national leaders in the Christian Brethren movement, a network of, now, some 40,000 independent evangelical congregations to be found in at least 155 countries in the world.

I.2 Trustees

While the charity was formed within the charity jurisdiction of England and Wales, the charitable work for which it is responsible is inevitably global in reach, and the trustee body must necessarily be representative of the work worldwide, so far as is possible within a small board of trustees, but taking account too of the need for one or two trustees to be familiar with the charity system in England and Wales. The initial trustees have been seeking to increase their number by making suitable appointments, to achieve the necessary geographic representation; this accounts for changes in the composition of the board of trustees since the charity’s establishment. It will be noted that there have been four new appointments in 2020 and 2021. The trustees do not rule out making one or two additional appointments in the near future.

The number of trustees must be not less than three, and there is no upper limit. The trustees envisage that normally the charity will operate with a number in the range seven to ten. The first charity trustees were appointed for varying periods of years as specified in the constitution, so as to provide satisfactory rotation of new appointments. Further charity trustees are appointed for a term of three years by resolution passed by a majority of the trustees.

None of the trustees receives remuneration.

As permitted by the constitution, meetings of the trustees are necessarily conducted by electronic means, except to the extent that they can occasionally meet at events organised by the charity.

The **induction process** for any newly appointed trustee comprises an initial meeting with the existing trustees, to give the latter the opportunity to explain the background and evolution of the activities of the charity and expected future developments. Those appointed normally have prior familiarity with the activities of the charity. Information provided to joining trustees includes:

- copies of the most recent reports and financial statements
- a copy of the constitution
- direction to the Charity Commission’s guidance, ‘The Essential Trustee’ (CC3) on the Commission’s website
- direction to relevant guidance from the Charity Commission on public benefit, particularly that relating to public benefit and the advancement of religion (also available on the Commission’s website)
- face-to-face induction with the chairman and/or other trustees.

The trustees, the International Director and the Administrator are supported by both an International Advisory Group and by a Youth Committee. The underlying purpose of these bodies is to ensure that IBCM Network remains in close touch with representatives of the Brethren community across the world, takes account of their advice in shaping the work of IBCM Network, and is in good contact with the churches in different locations and with young people.

1.3 Risk Management

The main heads of risk arising from or in the course of the activities of the charity are

- **financial:** the charity is dependent for solvency on income from fees charged for major events, grants from other charities across the world which are interested in the success of IBCM Network's activities and work, and donations from individuals and personal foundations (again those with an interest in the activities). As is usual in the connection of congregations which are served, the trustees have the expectation and confidence that the Lord will provide the financial needs of the charity to the extent that he intends. The trustees are nevertheless prudent not to incur financial obligations that they do not have reasonable expectation of having the means to meet; they make applications to foundations in good time for forward funding, and temper the programme of activities and work to the resources expected to be available.
- **personal:** staff particularly, and trustees as necessary, frequently travel to a range of countries to accomplish the purposes of the charity. They are required to ensure that vaccinations and inoculations for the particular country to be visited are up to date and are enjoined to take reasonable care at all times, especially about road transport which is a frequent source of risk in many countries, though they cannot always with diplomacy regulate risks of this kind.

The trustees intend to prepare a formal risk assessment with respect to travel and to draw up a protecting people and safeguarding policy for all with whom the charity comes into contact through its work.

2. Object, Strategy, Activities, and Public Benefit

2.1 Object

The object of the charity is 'to advance the Christian faith for the public benefit in accordance with the statement of beliefs . . . with particular regard to the life and mission of the churches of the Open or Christian Brethren movement in the United Kingdom and worldwide as the charity trustees may from time to time think fit.'

2.3 Strategy and Activities

At present, the charity seeks to prosecute its object by seeking to strengthen the network of Christian Brethren congregations worldwide, summary details of which have been given in section 1.1 above. As with the work of International Brethren Conferences on Mission (IBCM) since 1993, which the charity has taken over, it therefore aims to strengthen connection across the global network of churches, to encourage local congregations through encouraging national leaders and other key workers, to strengthen leaders and encourage training for them, to facilitate outreach (including cross-cultural mission) from the network of churches both within particular countries and between countries, and to improve communication between the national bodies of churches in the different countries. This purpose is summarized as:

'IBCM Network exists to serve the international Brethren community through:

Strengthening leaders
Encouraging churches
Facilitating mission
Connecting worldwide'

Practically, it does this

- through a quadrennial global conference (that in 2019 was attended by nearly 900 people from 122 countries), and a further such conference is being planned to be held in Kuala Lumpur, Malaysia in June 2023);

- by encouraging similar regional conferences across the world at three- or four-yearly intervals; the existing regional activities linked to IBCM Network are

IBCM-Hispano
 Pan-African Brethren Conference on Missions
 Partners in the Harvest (linking churches and leaders in the Asia and Pacific region)
 Brethren Churches in Portuguese-speaking Countries
 Caribbean Brethren Assemblies Conference
 IBCM Network – Europe

These bodies are legally independent of IBCM Network and are responsible for funding their activities, but the International Director and the Administrator give time to assisting them where it is judged appropriate to do so. The bodies recognize their origins in and continuing links with what is now IBCM Network.

- through encouraging the establishment, development and work of training operations in a wide range of countries; the Brethren Training Network operates as part of IBCM Network, and other training activities are being developed, particularly in East Africa and South East Asia, in conjunction with the Australian College of Christian Studies.
- by improving communication across the movement of churches, and between countries
- by calling attention to particular needs within or of concern to churches which are immediate or novel. For example, in 2020 and 2021 there has been a particular focus on the worldwide effects of coronavirus, and news from the different countries has been disseminated to stimulate prayer and the provision of financial support. Information has been provided on other immediate relief needs as they have arisen in the past 18 months.

The main activities are conferences, consultations, and webinars, and communication via collection of information for wider distribution, issuing newsletters, and providing a comprehensive and up-to-date website which is publicly available. This entails a considerable amount of essential backroom work: to collect information, prepare accurate and accessible newsletters, maintain databases which guard the privacy of personal information, and build fit-for-purpose, user-friendly booking and accounting systems which can be used not only for the global conference but by regional conferences and webinars.

The trustees believe that the work outlined cannot be maintained on the scale needed without maintaining a permanent international secretariat, and gradually increasing the time which they can commit to the work. Their role is usually to work with networks of volunteers from different countries to develop activities of the sorts listed above. The secretariat is small, comprising at present an International Director based in Australia who has now increased the time committed to IBCM Network to two days a week, an Administrator based in Italy who now works full-time for IBCM Network, and, since September 2021, a Finance Officer based in Scotland. While the trustees believe that the work of IBCM Network will continue to depend on input from a wide range of volunteers from across the world, the resource of a permanent secretariat is essential to developing the work on enduring lines.

2.4 Public benefit

The charity gives public benefit by advancing Christianity through the strengthening of a worldwide network of local congregations, in particular through encouraging and improving the quality of national and local leaderships. Not only is public benefit given where more effective Christian experience and practice is encouraged (thus raising the overall quality of life for many people and those they interact with), but, as has been the case throughout Christian history, local congregations and wider Christian networks are key civil institutions in relief and development in many countries across the world, and in others make often unseen and unvalued contributions to quality of life in local communities. The charity's work with key leaders and activists encourages their effectiveness in their roles in these congregations and networks. In the year of report, the charity has in particular continued to promote donations to provide relief in countries where the effect of COVID-19 has been immediate poverty for those in insecure employment. Relief has also been given in a number of countries afflicted by natural disasters

The trustees recognize their duty under English and Welsh law to have regard to the Charity Commission's guidance on the public benefit which charities must give if their activities are to be charitable. They are satisfied that, in the ways explained above, their activities provide substantial public benefit and do not give rise to counter-balancing harm. The attention of trustees has been called to the Commission's revised guidance of 2019 on public benefit.

2.5 Effects of the COVID-19 pandemic on the charity, and its response

The risks from the virus, local restrictions, and disruption to international travel have all affected planning for international conferences, whether the global conference or regional conferences referred to above. Visits by trustees and staff to the possible location of the next global conference in 2023, and to other events, have been prevented, and most regional conferences have had to be deferred from 2020 and 2021 to 2022 at the earliest. In some regions, including Europe, Africa, and South East Asia, online webinars have been substituted and more are planned.

It remains to be seen for how long these effects will be sustained. So far as the charity's income is concerned, it is not possible to disentangle any effects of the pandemic from other factors which may have been affecting the level of grants and donations towards the work of the charity.

3. Financial Review

3.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet of the charity for the period from 1 September 2020 - 31 August 2021 are at pages 11 and 12 respectively below. Total income for the period of operation was £59,462 and expenditure £55,111, yielding a small surplus of £4,351. The balance carried forward on 31 August 2021 was £24,938.

IBCM Network's income during the year of operations came mainly from donations from different funding bodies and trusts in the UK, north America, and Asia Pacific. The expenditure was mainly in support of staff and development of our systems and office. This will change somewhat in 2021-22 as the IBCM8 global conference in 2023 is advertised and bookings begin to come in.

It should be noted that, for practical reasons, the International Director and the Administrator are each directly employed by bodies in the countries where they are resident, but they are seconded to IBCM Network, which meets the full costs of their employment under written agreements with the employing bodies in Australia and Italy respectively. The Finance Officer provides services to IBCM Network under contract as part of a portfolio of contracts to provide financial services to different bodies.

3.2 Reserves policy

On the basis of their several experiences in Christian service over many years, the trustees believe that in the grace of God the financial needs of the charity will be provided as they arise. In principle, the trustees believe that monies received by the charity should be used in furtherance of the charity's objects as soon as is practical and is consistent with the orderly and responsible stewardship of the funds available and with its strategic plans.

At this stage in the life of the charity, the trustees are monitoring budgets and cash flows carefully, and adjusting activity from period to period, to fit the total funds available or promised. The trustees' aim is to build up an accrued operating reserve equivalent to six months budgeted expenditure.

3.3 Grant Making Policy

The IBCM activities which the charity has taken over consisted principally of a global quadrennial conference. Key to the success of this conference has been having the resources to make grants to individuals to cover some of the substantial costs which they incur in attending the global conference. Funds granted to IBCM by a small number of bodies in a limited range of countries have been allocated to them, so as to cover conference fees and make a partial contribution to the varying travel costs which it was known they would incur. Without such contributions, leaders from in particular Africa, South and South East Asia, Latin America, and Oceania would be unable to attend the conference. With respect to future global conferences, the charity expects that it will be necessary to continue to make grants for similar purposes on a similar basis. The charity will also consider whether, if funds are available, grants should be made for other purposes facilitating achievement of its object. Policy on grant making will therefore be kept under review as the work of the charity, and available funds, develop.

3.4 Value of input by volunteers

Consistent with the tradition of the Brethren movement which the charity serves, much of the work of the charity is carried out by volunteers. While the trustees consider that, if the work is to develop effectively, it is essential that some of it should be carried out by permanent paid employees, nevertheless it will remain important that there should be considerable input to the work of the charity by volunteers, both trustees and others. That has been the case over the reporting period. This work has significant money's worth to the charity, but it would be of questionable accuracy, and invidious as between volunteers, to seek to establish any precise monetary figure with respect to it.

4. Responsibilities of trustees for the Financial Statements

The trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law 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 its financial activities for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

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

5. Approval

The report of the trustees was approved by the trustees on 1st April 2022 and signed on its behalf by:

AP Miles
Trustee

IBCM Network

Independent Examiner's report to the Trustees of IBCM Network ('the charity') for the period ending 31st August 2021

Charity No 1182514

I report on the accounts of the charity for the year ended 31st August 2021, which are set out on pages 11 to 18.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

The charity's trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

As independent examiner, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

IBCM Network

Independent Examiner's report to the Trustees of IBCM Network for the period ending 31st August 2021

Independent examiner's 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 section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and 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)

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.

Glyn J Davies BSc FCA CTA (Independent Examiner)
58 Bowham Avenue
Bridgend CF31 3PA

Date: 1st April 2022

IBCM Network

STATEMENT OF FINANCIAL ACTIVITIES Including income and expenditure

FOR THE PERIOD ENDING 31 AUGUST 2021

	Unrestricted funds	Restricted funds	Total Funds	Prior period
			£	
INCOME FROM: (Note 3)				
Donations and legacies	55,417	4,927	60,344	41,834
Charitable activities	15	-	15	314
Investment income	(897)	-	(897)	28
Total income	54,535	4,927	59,462	42,176
EXPENDITURE ON: (Note 4)				
Raising funds	-	-	-	-
Charitable activities	50,605	4,506	55,111	30,151
Total expenditure	50,605	4,506	55,111	30,151
Net Income (Expenditure)	3,930	421	4,351	12,025
Transfers	(851)	851	-	
Net movement in Funds	3,079	1,272	4,351	12,025
Reconciliation of funds				
Funds brought forward	18,644	1,943	20,587	8,562
Balance carried forward	21,723	3,215	24,938	20,587

All of the activities of the charity are classed as continuing.

IBCM Network

BALANCE SHEET

As at 31st August 2021

	31 August 2021	Prior period
	£	£
CURRENT ASSETS		
Debtors	-	-
Cash at bank and in hand	<u>25,355</u>	<u>22,043</u>
	25,355	22,043
CREDITORS		
Amounts falling due within one year	(417)	(1,456)
NET ASSETS	<u>24,938</u>	<u>20,587</u>
RESERVES		
Unrestricted funds	21,723	18,644
Restricted funds	<u>3,215</u>	<u>1,943</u>
	<u>24,938</u>	<u>20,587</u>

All of the activities of the charity are classed as continuing.

The charity has no recognised gains or losses other than the results for the year as set out above.

There are no material differences between the surplus on ordinary activities and the surplus for the financial year stated above, and their historical cost equivalents.

The notes on pages 13 to 18 form part of these financial statements

IBCM Network

Notes to the Financial Statements for the period ending 31st August 2021

1 STATUTORY INFORMATION

IBCM Network is a charity, established as a Charitable Incorporated Organisation, registered in England and Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

2 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

The charity is a public benefit entity.

There are no material uncertainties affecting the ability of the charity to continue as a going concern. In adopting FRS102 for the first time no prior year numbers have been affected.

Income

Income is recognised in the Statement of Financial Activities when

- the charity becomes entitled to the resources
- the trustees believe the receipt of the resources is probable and
- the monetary value can be measured with sufficient reliability.

Expenditure

Expenditure is recognised on an accruals basis as and when a legal or constructive obligation arises.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include and costs linked to the strategic management of the charity.

Governance costs are included within Support costs.

Fixed assets

Fixed assets are stated at cost and new items costing more than £1,000 are capitalised.

Depreciation is calculated so as to write off the cost of fixed assets on a straight line basis over their estimated useful lives.

Taxation

The charity is not liable to tax on its charitable income as long as it is applied for charitable purposes. It is not considered there are any activities giving rise to a tax liability.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

A full description of each of the funds is included under Note 10

IBCM Network

Notes to the Financial Statements for the period ending 31st August 2021

3 INCOME

Analysis of Income	Unrestricted funds	Brethren Training Network	IBCM Europe	Training	Total funds	Prior period
<u>Donations and legacies</u>						
Donations and gifts	5,693	-	105	-	5,798	587
Grants provided by other charities	49,724	-	-	4,822	54,546	41,245
Total	55,417	-	105	4,822	60,344	41,834
<u>Charitable activities</u>						
Sale of publications	14	-	-	-	14	314
Conference fees	-	-	-	-	-	-
Total	14	-	-	-	14	314
<u>Other incoming Resources</u>						
Foreign Currency losses	(897)	-	-	-	(897)	-
	(897)	-	-	-	(897)	-

IBCM Network

Notes to the Financial Statements for the period ending 31st August 2021

4 EXPENDITURE

Analysis of Expenditure	Unrestricted funds	Brethren Training Network	IBCM Europe	Training	Total funds	Prior Period
<u>Charitable Activities</u>						
Cost of Publications	-	-	-	-	-	329
Staff and contractors' costs	39,809	-	-	-	39,809	18,158
Conference Costs	-	-	-	-	-	7,784
Grants made	4,641	-	-	3,858	8,499	-
Other admin	6,155	80	407	161	6,803	3,880
Total	50,605	80	407	4,019	55,111	30,151

IBCM Network

Notes to the Financial Statements for the period ending 31st August 2021

5 PEOPLE RESOURCES

There were no employees for the period covered by this report, however the services of an international director and an administrator were seconded to the charity.

6 CREDITORS

	2021	Prior period
Accruals	417	1,456

7 MOVEMENT IN FUNDS

The movements in Funds in the period to 31st August 2021 were as follows:-

	At 1 September 2020	Income	Expenses	Transfers between funds	At 31 August 2021
Unrestricted	18,644	54,535	(50,605)	(851)	21,723
Restricted					
Brethren Training Network	1,943	-	(80)	-	1,863
Training	-	4,822	(4,019)	-	803
IBCM Europe	-	105	(408)	851	548
Total Funds	20,587	59,462	(55,112)	-	24,937

Description and purpose of funds and transfers

Unrestricted Funds

These are funds that may be used for any purpose that lies within the aims and objects of the charity as the trustees decide.

Restricted Funds

1 Brethren Training Network

This is a fund to support training initiatives on an international basis, a key part of which is a regular conference attended by delegates from many countries.

2 Training

This is a fund to support particular training initiatives with appropriate IT equipment to allow students to access learning materials remotely.

IBCM Network

Notes to the Financial Statements for the period ending 31st August 2021

3 IBCM Europe

This fund holds funds relating to webinars and conferences held in Europe

8 TRANSACTIONS WITH TRUSTEES

Expenditure

There were no payments to trustees in the period for their services to the charity

Two trustees were reimbursed for expenses incurred on behalf of the charity

Type of expenses reimbursed	2021	Prior period £
Postage	8	125
Admin expenses	=	<u>1,000</u>
	<u>8</u>	<u>1,125</u>

IBCM NETWORK

England & Wales - Charity number 1182514

Accounts



IBCM NETWORK

A Charitable Incorporated Organisation
Charity Registration Number: 1182514

Report and Financial Statements

For the period 18 March 2019 - 31 August 2020

IBCM NETWORK

Report and Financial Statements 2020 Contents

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IBCM NETWORK

Legal & Administrative Information

For the year ended 31 August 2020

Charity name	IBCM Network
Governing Document	IBCM Network was registered as a charitable incorporated organisation (CIO) by the Charity Commission for England and Wales on 18 March 2019, and came into being by that act. Its governing document is based on the Charity Commission model constitution for a so-called 'Foundation' CIO, with a limited number of modifications to suit the CIO's position as a charity which advances Christianity according to the object specified in its constitution. The CIO was formed to take over the work of the International Brethren Conferences on Mission (IBCM), which between 1993 and 2019 operated on an informal and ad hoc basis to arrange conferences from time to time.
Charity Registration No.	1182514
Principal Address	Abbey Court, Cove, Tiverton EX16 7RT, UK
Trustees	<p>The Trustees who served during the financial year of report and/or up to the date of this report were (with details of their country of residence and nationality):</p> <p>Philip Barnes (appointed 8 September 2020) (Canada) John Henry Burness (Chairman) (UK) Joel Andrew Hernandez (USA) Hadyn Marshall (appointed 3 August 2020) (St Vincent & the Grenadines) Fares Marzone (resigned 7 July 2020) (Italy) Andrew Philip Kenneth Miles (Treasurer) (UK) Neil William Summerton (UK) David Andrew Smith (resigned 15 June 2020) (Australia) Abraham Thomas (appointed 3 August 2020) (India)</p>
Key Management Personnel	Those persons having responsibility for controlling, directing and planning the activities of the charity, and/or having significant responsibility for the day-to-day running of the charity, are the Trustees for the time being and in addition David Smith in his executive capacity as International Director of the charity.
Bankers	Barclays Bank plc 93-97 Queensway London W2 4QG

IBCM NETWORK

Report of the Trustees For the year ended 31 August 2020

The Trustees submit their report and financial statements for IBCM Network (“the charity”) for the period 18 March 2019 to 31 August 2020, and this is the first report of the charity.

The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out in page 2 of this document forms part of this report.

I. Structure, Governance & Management

I.1 The Governing Document

The governing document is a CIO ‘foundation’ constitution which came into force with the registration of the CIO by the Charity Commission for England and Wales on 18 March 2019. The charity was formed to take legal and managerial responsibility for the work of what had until then been an informal international group initially formed in 1993 to arrange global conferences for national leaders in the Christian Brethren movement, a network of, now, some 40,000 independent evangelical congregations to be found in some 155 countries in the world.

I.2 Trustees

While the charity was formed within the charity jurisdiction of England and Wales, the charitable work for which it is responsible is inevitably global in reach, and the trustee body must necessarily be representative of the work worldwide, so far as is possible within a small board of trustees, but taking account too of the need for one or two trustees to be familiar with the charity system in England and Wales. The existing trustees are in the process of increasing their number by making suitable appointments, to achieve the necessary geographic representation; this accounts for recent changes in the composition of the board of trustees. The trustees do not rule out making one or two additional appointments in the near future.

The number of trustees must be not less than three, and there is no upper limit. The Trustees envisage that normally the charity will operate with a number in the range 7 to 10. The first charity trustees were appointed for varying periods of years as specified in the constitution, so as to provide satisfactory rotation of new appointments. Further charity trustees are appointed for a term of three years by resolution passed by a majority of the trustees.

None of the trustees receives remuneration.

In the period covered by this report, David Smith of Australia stood down as a trustee in order to take up the paid position of International Director with the charity. The necessary consent of the Charity Commission for the appointment of a former trustee to a paid position was applied for and given.

As permitted by the constitution, meetings of the trustees are necessarily conducted by electronic means, except to the extent that they can occasionally meet at events organised by the charity.

The **induction process** for any newly appointed trustee comprises an initial meeting with the existing trustees, to give the latter the opportunity to explain the background and evolution of the activities of the charity and expected future developments. Those appointed normally have prior familiarity with the activities of the charity. Information provided to joining trustees includes:

- copies of the most recent reports and financial statements
- a copy of the constitution
- direction to the Charity Commission’s guidance, ‘The Essential Trustee’ (CC3) on the Commission’s website

- direction to relevant guidance from the Charity Commission on public benefit, particularly that relating to public benefit and the advancement of religion (also available on the Commission's website).

I.3 Risk Management

The main heads of risk arising from or in the course of the activities of the charity are

- **financial:** the charity is dependent for solvency on income from fees charged for major events, grants from other charities across the world which are interested in the success of IBCM Network's activities and work, and donations from individuals and personal foundations (again from those with an interest in the activities). As is usual in the connection of congregations which are served, the trustees have the expectation and confidence that the Lord will provide the financial needs of the charity to the extent that he intends. The trustees are nevertheless prudent not to incur financial obligations that they do not have reasonable expectation of having the means to meet; they make applications to foundations in good time for forward funding and temper the programme of activities and work to the resources expected to be available.
- **personal:** staff particularly, and trustees as necessary, frequently travel to a range of countries to accomplish the purposes of the charity. They are required to ensure that vaccinations and inoculations for the particular country to be visited are up to date and are enjoined to take reasonable care at all times, especially about road transport which is a frequent source of risk in many countries, though they cannot always with diplomacy regulate risks of this kind.

The trustees intend to prepare a formal risk assessment with respect to travel and to draw up a safeguarding policy for all with whom the charity comes into contact through its work.

2. Object, Strategy, Activities, and Public Benefit

2.1 Object

The object of the charity is 'to advance the Christian faith for the public benefit in accordance with the statement of beliefs ... with particular regard to the life and mission of the churches of the Open or Christian Brethren movement in the United Kingdom and worldwide as the charity trustees may from time to time think fit.'

2.3 Strategy and Activities

At present, the charity seeks to prosecute its object by seeking to strengthen the network of Brethren congregations worldwide, summary details of which have been given in section 1.1 above. As with the work of International Brethren Conferences on Mission (IBCM) since 1993, which the charity has taken over, it therefore aims to strengthen connection across the global network of churches, to encourage local congregations through encouraging national leaders and other key workers, to strengthen leaders and encourage training for them, and to facilitate outreach (including cross-cultural mission) from the network of churches both within particular countries and between countries. It does this principally through a quadrennial global conference (that in 2019 was attended by nearly 900 people from 122 countries); by encouraging similar regional conferences across the world at three- or four-yearly intervals; through encouraging the establishment, development and work of training operations in a wide range of countries; and improving communication across the movement of churches and between countries (since early 2020 there has been a particular focus on the impact of coronavirus in the different countries, by disseminating news to stimulate prayer and the provision of financial support).

The main activities are conferences, consultations, and webinars, and communication via collection of information for wider distribution, issuing newsletters, and providing a comprehensive and up-to-date website which is publicly available. This entails a considerable amount of essential backroom work: to collect information, prepare accurate and accessible newsletters, maintain databases which guard the privacy of personal information, and build user-friendly booking and accounting systems which can be used not only for the global conference but by regional conferences and webinars.

2.4 Public benefit

The charity gives public benefit by advancing Christianity through the strengthening of a worldwide network of local congregations, in particular through encouraging and improving the quality of national and local leaderships. Not only is public benefit given where more effective Christian experience and practice is encouraged, thus raising the overall quality of life for many people and those they interact with, but, as has been the case throughout Christian history, local congregations and wider Christian networks are key civil institutions in relief and development in many countries across the world and in others make often unseen and unvalued contributions to quality of life in local communities. The charity's work with key leaders and activists encourages their effectiveness in their roles in these congregations and networks. In the year of report, the charity has in particular promoted donations to provide relief in countries where the effect of COVID-19 has been immediate poverty for those in insecure employment.

The trustees recognize their duty under English and Welsh law to have regard to the Charity Commission's guidance on the public benefit which charities must give if their activities are to be charitable. They are satisfied that, in the ways explained above, their activities provide substantial public benefit and do not give rise to counter-balancing harm. The attention of trustees has been called to the Commission's revised guidance of 2019 on public benefit.

2.5 Effects of the COVID-19 pandemic on the charity, and its response

The Charity Commission has requested that special report be made on the effects of the pandemic on the work of the charity.

The risks from the virus, local restrictions, and disruption to international travel have all affected planning for international conferences, whether the global conference or regional conferences referred to above. Visits by trustees and staff to the possible location of the next global conference in 2023 have been prevented, and most regional conferences have had to be deferred from 2020 and 2021 to 2022 at the earliest. In some regions, online webinars have been substituted or are being planned, and it is expected that all regions will follow suit, except perhaps in Africa where internet arrangements in many places affect this option.

It remains to be seen for how long these effects will be sustained. So far as the charity's income is concerned, it is not possible to disentangle any effects of the pandemic from other factors which may have been affecting the level of grants and donations towards the work of the charity.

3. Financial Review

3.1 Financial Activity and Financial Position

As noted, the charity came into being on its registration on 18 March 2019. That was just three months before the major IBCM global conference that the charity's predecessors were in the midst of organising. It was agreed therefore that the new charity should not take formal responsibility for existing IBCM activities until after the conference. For practical purposes therefore accounting began on 1 July 2019 and, even then, did not include residual financial activities with respect to the conference, which were in any case partly the responsibility of a not-for-profit committee set up under Italian jurisdiction specifically for the conference and partly of another English and Welsh charity (Partnership (UK) Ltd – charity no. 02442321) which assisted with financial administration and sterling transactions for the conference.

The Statement of Financial Activities and Balance Sheet of the charity for the first period to 31 August 2020 are at pages 10 and 11 respectively below. Total income for the period of operation was £42,176 and expenditure £30,151, yielding a surplus of £12,025. The balance carried forward on 31 August 2020 was £20,587, including £8,562 transferred from the predecessor operation which IBCM Network took over.

IBCM Network's income during the first year of operations came mainly from donations from different funding bodies and trusts in the UK and throughout the world. The expenditure, in addition to settling residual conference costs, was mainly in support of seconded staff and development of our systems and office.

3.2 Reserves policy

On basis of their several experiences in Christian service over many years, the trustees believe that in the grace of God the financial needs of the charity will be provided as they arise. In principle, the trustees believe that monies received by the charity should be used in furtherance of the charity's objects as soon as is practical and is consistent with the orderly and responsible stewardship of the funds available and with its strategic plans.

At this stage in the life of the charity, the trustees are monitoring budgets and cash flows carefully, and adjusting activity from period to period, to fit the total funds available or promised. The trustees' aim is to build up an accrued operating reserve equivalent to six months budgeted expenditure.

3.3 Grant Making Policy

The IBCM activities which the charity has taken over consisted principally of a global quadrennial conference. Key to the success of this conference has been having the resources to make grants to individuals to cover some of the substantial costs which they incur in attending the global conference. Funds granted to IBCM by a small number of bodies in a limited range of countries have been allocated to them, so as to cover conference fees and make a partial contribution to the varying travel costs which it was known they would incur. Without such contributions, leaders from in particular Africa, South and South East Asia, Latin America, and Oceania would be unable to attend the conference. With respect to future global conferences, the charity expects that it will be necessary to continue to make grants for similar purposes on a similar basis. The charity will also consider whether, if funds are available, grants should be made for other purposes facilitating achievement of its object. Policy on grant making will therefore be kept under review as the work of the charity, and available funds, develop.

3.4 Value of input by volunteers

Consistent with the tradition of the Brethren movement which the charity serves, much of the work of the charity is carried out by volunteers. While the trustees consider that, if the work is to develop effectively, it is essential that some of it should be carried out by permanent paid employees, nevertheless it will remain important that there should be considerable input to the work of the charity by volunteers, both trustees and others. That has been the case over the reporting period. This work has significant money's worth to the charity, but it would be of questionable accuracy, and invidious as between volunteers, to seek to establish any precise monetary figure with respect to it.

4. Responsibilities of Trustees for the Financial Statements

The trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law 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 its financial activities for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

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

5. Approval

The report of the trustees was approved by the trustees on 14th June 2021 and signed on its behalf by:

A P Miles
Trustee

IBCM Network

Independent Examiner's report to the Trustees of IBCM Network ('the charity') for the period ending 31st August 2020

Charity No 1182514

I report on the accounts of the charity for the period ended 31st August 2020, which are set out on pages 12 to 20.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

The charity's trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

As independent examiner, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

IBCM Network

Independent Examiner's report to the Trustees of IBCM Network for the period ending 31st August 2020

Independent examiner's 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 section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and 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)

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.

Glyn J Davies BSc FCA CTA (Independent Examiner)
58 Bowham Avenue
Bridgend CF31 3PA

15 June 2021

IBCM Network

STATEMENT OF FINANCIAL ACTIVITIES Including income and expenditure

FOR THE PERIOD ENDING 31 AUGUST 2020

	Unrestricted funds	Restricted funds	Total Funds
			£
INCOME FROM: (Note 3)			
Donations and legacies	41,834	-	41,834
Charitable activities	314	-	314
Investment income	28	-	28
Total income	42,176	-	42,176
EXPENDITURE ON: (Note 4)			
Raising funds	-	-	-
Charitable activities	30,071	80	30,151
Total expenditure	30,071	80	30,151
Net Income (Expenditure)	12,105	(80)	12,025
Transfers	-	-	-
Net movement in Funds	12,105	(80)	12,025
Reconciliation of funds			
Funds brought forward	6,539	2,023	8,562
Balance carried forward	18,644	1,943	20,587

All of the activities of the charity are classed as continuing.

IBCM Network

BALANCE SHEET

As at 31st August 2020

31 August 2020

	£
CURRENT ASSETS	
Debtors	-
Cash at bank and in hand	<u>22,043</u>
	22,043
CREDITORS	
Amounts falling due within one year	(1,456)
NET ASSETS	<hr/> <u>20,587</u>
RESERVES	
Unrestricted funds	18,644
Restricted funds	<u>1,943</u>
	<u>20,587</u>

All of the activities of the charity are classed as continuing.

The charity has no recognised gains or losses other than the results for the year as set out above.

There are no material differences between the surplus on ordinary activities and the surplus for the financial year stated above, and their historical cost equivalents.

The notes on pages 12 to 15 form part of these financial statements

IBCM Network

Notes to the Financial Statements for the period ending 31st August 2020

1 STATUTORY INFORMATION

IBCM Network is a charity, established as a Charitable Incorporated Organisation, registered in England and Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

2 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

The charity is a public benefit entity.

There are no material uncertainties affecting the ability of the charity to continue as a going concern. In adopting FRS102 for the first time no prior year numbers have been affected.

Income

Income is recognised in the Statement of Financial Activities when

- the charity becomes entitled to the resources
- the trustees believe the receipt of the resources is probable and
- the monetary value can be measured with sufficient reliability.

Expenditure

Expenditure is recognised on an accruals basis as and when a legal or constructive obligation arises.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include and costs linked to the strategic management of the charity.

Governance costs are included within Support costs.

Fixed assets

Fixed assets are stated at cost and new items costing more than £1,000 are capitalised.

Depreciation is calculated so as to write off the cost of fixed assets on a straight line basis over their estimated useful lives.

Taxation

The charity is not liable to tax on its charitable income as long as it is applied for charitable purposes. It is not considered there are any activities giving rise to a tax liability.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

A full description of each of the funds is included under Note 10

1 INCOME

Analysis of Income	Unrestricted funds	Brethren Training Network	Total funds
<u>Donations and legacies</u>			
Donations and gifts	587	-	587
Grants provided by other charities	41,245	-	41,245
		-	
Total	41,834	-	41,834

<u>Charitable activities</u>			
Sale of publications	314	-	314
Conference fees	-	-	-
Total	314	-	314

4 EXPENDITURE

Analysis of Expenditure	Unrestricted funds	Brethren Training Network	Total funds
<u>Charitable Activities</u>			
Cost of Publications	329	-	329
Staff and contractors' costs	18,158	-	18,158
Conference Costs	7,784	-	7,784
Other admin	3,800	80	3,880
Total	30,071	80	30,151

IBCM Network

Notes to the Financial Statements for the period ending 31st August 2020

5 PEOPLE RESOURCES

There were no employees for the period covered by this report, however the services of an international director and an administrator were seconded to the charity.

6 CREDITORS

Accruals 1,456

7 MOVEMENT IN FUNDS

The movements in Funds in the period to 31st August 2020 were as follows:-

	At 1 July 2019	Income	Expenses	Transfers between funds	At 31 August 2020
Unrestricted	6,539	42,176	(30,071)	-	18,644
Restricted					
Brethren Training Network	2,023	-	(80)	-	1,943
Total Funds	8,562	42,176	(30,151)	-	20,587

Note: the funds totalling £8,562 at 1 July 2019 were amounts transferred from the predecessor organisation referred to in paragraph 3.1 of the Report of the Trustees.

Description and purpose of funds and transfers

Unrestricted Funds

These are funds that may be used for any purpose that lies within the aims and objects of the charity as the trustees decide.

Restricted Funds

Brethren Training Network

This is a fund to support training initiatives on an international basis, a key part of which is a regular conference attended by delegates from many countries.

8 TRANSACTIONS WITH TRUSTEES

Expenditure

There were no payments to trustees in the period for their services to the charity

Two trustees were reimbursed for expenses incurred on behalf of the charity

Type of expenses reimbursed	2020
	£
Postage	125
Admin expenses	<u>1,000</u>
	<u>1,125</u>