



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

**Report and Financial Statements
Contents**

	Page
Legal & Administrative Information	3
Report of the Trustees	4
Independent Examiner's Report to the Trustees	9
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13

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, ML1 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 counties 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

12/1/25

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	<u>50,042</u>	<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.