

BIBLE EDUCATIONAL SERVICES

England & Wales · Charity number 1186004

Details

Other names BES

Status Registered

Legal form CIO

Registered 2019-10-25

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

Contact

Address 37a Belmore Street
Enniskillen
BT74 6AA

Phone 02866322462

Email info@besweb.com

Website www.besweb.com

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH BY PUBLISHING AND DISTRIBUTING BIBLE LESSONS FOR CHILDREN AND ADULTS

Activities: We aim to advance the Christian faith by publishing the distributing Bible courses for children and adults, and providing guidance and training to groups which use them. The courses are called Bibletime, Gleaners, and NewLife. We operate in the UK, but the courses are used in many countries around the world, either via the supply of printed copies, or by free download from our website.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Northern Ireland
- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £312,529 | £419,680 | - | - |
| 2023-12-31 | £384,558 | £323,408 | - | - |
| 2022-12-31 | £324,443 | £315,668 | - | - |
| 2021-12-31 | £286,934 | £270,790 | - | - |
| 2020-12-31 | £296,214 | £225,712 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------------|------|------------|
| ALLISON MARGARET JANE HILL | | 2014-11-20 |
| DERRETT JAMES WATTS | | 2020-09-29 |
| JOHN AITKEN | | 2024-03-02 |
| Pamela Harknett | | 2020-09-29 |
| Pamela Lorraine Rainey | | 2021-12-07 |
| SAMUEL JAMES EDWARD BALMER | | 2003-04-06 |
| STUART JOHN PRICE | | 2017-09-06 |

BIBLE EDUCATIONAL SERVICES

England & Wales - Charity number 1186004

Accounts

Charity Number: 1186004

BIBLE EDUCATIONAL SERVICES
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Registered Charity Number: 1186004

BIBLE EDUCATIONAL SERVICES

**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

| | Page |
|-----------------------------------|-------------|
| Trustees Annual Report | 1 – 7 |
| Independent Examiner’s Report | 8 |
| Statement of Financial Activities | 9 |
| Balance Sheet | 10 |
| Notes to the Financial Statements | 11 – 13 |

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present Bible Educational Services (B.E.S.) 's annual report and financial statements, which are registered charity (number 1186004).

Reference and administration details

Address

The registered address of the charity is:

37a Belmore Street, Enniskillen, Northern Ireland, BT74 6AA.

Trustees

The following persons are the trustees of the charity at the date of this report and, except where stated, were trustees for the whole of the year ended 31 December 2024:

D J Watts (Chairman)

S A Gillham (Secretary) – resigned 1 June 2024

P Harknett (Secretary) – appointed 1 June 2024

SJE Balmer

A M J Hill

S J Price

P Rainey

J Aitkin – appointed 2 March 2024

Structure, governance and management

The charity is now operating as a Charitable Incorporated Organisation (CIO). It was registered with the Charity Commission on 25 October 2019 (Number: 1186004). The Charity was previously constituted as a Charitable Trust and was registered with the Charity Commission (Number: 1096157).

The assets of the Charitable Trust were transferred to the CIO as of 1 January 2020, after the Charity Commission gave consent for this to take place.

New trustees are appointed by the trustees, who keep the composition of the trustee body under review to ensure that it includes sufficient people with the time and expertise needed to manage the charity effectively. In addition, the trustees consult with an advisory group comprising a number of people who are qualified to provide ad hoc advice and assistance to the trustees in several areas which are relevant to the charity's activities.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities

The principal objective of the charity is to advance the Christian faith by publishing and distributing Bible courses for children and adults. These courses are used by various Christian groups, including Postal Bible Schools, churches, other Christian bodies and Schools that work with children and young people.

The activities carried out by the charity to achieve this objective include:

- writing the content for several series of Bible lessons for children of all ages and adults, creating a syllabus which covers much of the Bible over a period of years
- translating the content into other languages to make the lessons widely accessible
- designing the presentation of the lessons, and including graphics which are appropriate to the different age grades and language groups for whom individual lessons are intended
- regular review and updating of the lessons as considered necessary
- publishing the lessons by arranging printing, and by including them on the charity's website, from where they can be freely downloaded (www.besweb.com)
- publishing guidance and training material, including training via an LMS system relating to the use of the courses
- making visits in the UK and overseas to groups who use or may potentially use the courses, in order to offer advice, encouragement, training and accountability.

The charity aims for its activities to ensure that its courses are as widely available as possible, ultimately enhancing the Bible knowledge of all who undertake the lessons. The charity does not wish for access to the courses to be limited by cost. Postal Bible Schools in the developed world typically make contributions that cover the cost of printed lessons provided to them by the charity. However, as long as the financial resources of B.E.S. allow, the ability to pay contributions is not a prerequisite for receiving lessons. A significant percentage of our printed lessons for the majority world is donated by a charity that collaborates with B.E.S. (see next paragraph), and all lessons available on the B.E.S. website can be downloaded freely. All training and guidance activities are conducted at no charge.

In recent years, there has been a growing demand for printed copies of the charity's Bible resources from Christian groups in Eastern Europe, Africa, India, South America, and other regions. These groups often find it challenging to afford contributions towards printing costs, and B.E.S. lacks the financial resources to supply substantial quantities at its own expense. This demand is being addressed by Revival Movement Association, a Christian printing and publishing charity based in County Down, Northern Ireland. They have printed large quantities of B.E.S. lessons and supplied them free of charge to groups in developing countries. The trustees of B.E.S. are immensely grateful for all that Revival Movement Association is doing to help make B.E.S. courses freely and widely accessible to those for whom cost would otherwise present a barrier. Occasionally, the printing of our resources is arranged in other countries where designated funds have been received for this purpose, particularly when the quantities required are small or when the Revival Movement Association faces shipping issues.

In 2024, the Revival Movement Association printed 1.2 million booklets for BES, with an additional 1.8 million ordered for 2025.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The activities of B.E.S. depend heavily on the contributions of many individuals who freely give their time due to their commitment to the charity's objectives. The trustees are immensely grateful to all their volunteers, without whom the charity could not operate as it does. The trustees also recognise that most of the Christian groups using B.E.S. lessons rely on volunteers in a similar manner and appreciate the efforts of everyone involved in making the courses available so widely. During the year covered by this report, the charity trustees considered the guidance issued by the Charity Commission regarding public benefit and are satisfied that significant public benefit has been achieved as a result of these activities.

Staff

At the end of 2024, Mrs Glenda Magee, our Resource Editor and Developer, left our employment; her contribution over the past number of years has been invaluable. The Trustees also decided to employ Mrs Alison Somerville on an initial short-term contract to assist in the office with distribution in the UK & Ireland, and also some editorial work. The number of staff employed on a permanent basis is listed below, and we are greatly indebted to them for their dedicated commitment and the skills they bring to the ministry of B.E.S.

- Angela Johnston – Operations Manager
- Alison Somerville – UK & Ireland distribution & editing.
- Stevie Walls – International Development Manager

Trustees

The B.E.S. Trustees seek to meet quarterly and at other times when necessary.

Regular reporting to the trustees continues via finance updates and via Key Performance Indicator (KPI) reporting, monitoring progress concerning Editing, Translation, Printing and Training.

The current Board of Trustees are as follows:

- Allison Hill
- DJ Watts
- John Aitken
- Pamela Harknett
- Pamela Rainey
- Samuel Balmer
- Stuart Price

B.E.S. are indebted to their time and expertise in advising, guiding and managing the ministry.

Property

The B.E.S. office is open Monday to Thursday from 8am -5pm. The staff team meet regularly in a blended format (Zoom / in person). The team also seek to meet together in the office once every 2 months for debriefing and prayer.

Resources & Media – Sub-Contractors

Mr Steve McDonald is our Graphic Designer in the UK and is responsible for all the initial design and aesthetic development of our resources. He also continues to be actively involved with the English version revision projects, as well as having responsibility for the regular design, updating and maintenance of our website.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Mr Tamas Bozsoki is the International Designer and is based in Hungary. He continues to work on the translation and design of the majority of our overseas study material.

Miss Rebekah Mullan is responsible for the updating of our social media platforms and some media development from time to time.

At the end of 2024, approximately 80 countries were using the Bibletime booklets in over 45 languages, and there were 36 ongoing translation/revision projects.

The regular revision and updating of the English study material for both the UK and English-speaking countries around the world continues, and this includes the updating of both the Teacher Guidelines and Teacher Lesson Plans. All of our material can be downloaded from our website, thereby allowing worldwide accessibility. (www.besweb.com) There are also a number of key volunteers who assist with the editorial work in various languages.

Demand continues to grow for supplies both in the UK, Ireland and overseas. Below are listed some key developments during 2024:

Organisational Changes:

- Retirement of Trustee, Editor and Secretary to the Trust – Stephen Gillham (June 2024).
- Appointment of 1 new Trustee (March 2024) – John Aitken to advise on mission strategy.
- New roles and responsibilities allocated to current trustees. Allison Hill is responsible for Editorial, and Pam Harknett was appointed as Secretary to the Trust.
- Engagement of a sub-contractor to manage social media, and appointment of a new part-time staff member on a short-term contract to manage UK & Ireland Postal Bible School Centres.

Product Developments:

- Redesign of C Series Bibletime A4 lessons in English commenced in January 2024, introducing BES & Friends characters into levels 0-3. Content review and rewrite of level 2.
- Adult resource - NewLife redesigned and rewritten into Bibletime Going Deeper. A, B and C Series completed.
- BES Promotional flyers rewritten and redesigned with QR codes.
- Redesign and revision of Bibletime (A4 lessons) started throughout 2024 in Croatian, Hungarian, and Romanian to reflect new content and the introduction of BES Characters.
- In June/July 2024, 6-month A4-size Bibletime booklets and Teacher Lesson Plans were designed for use in school and Sunday School to give teachers greater choice and freedom when teaching Bible stories. To be introduced in December 2024 and ready for use in January 2025.
- Redesign of A5 Bibletime booklets commenced with A Series. Reflects the A4 design with new content and BES Characters.
- Teacher Lesson Plans to be used worldwide with both A4 and A5 Bibletime resources – same content for ease of editing.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Language Developments:

- 2 new languages: Slovenian and Serbian.
- Completed translating the entire Bibletime syllabus into Swahili (May 2024).
- Dec 2024 - 1 new language: South Korean (approx. cost is £10,000 per series).
- Urdu – Expanding the translation across all levels, rather than just focusing on level 3.
- BES have translated Bibletime booklets into 16 of the top 20 languages, and all top 10 languages.

New Countries / People Groups:

- South Korea.

Technology Developments:

- The BES Learning Management System (LMS), our digital training platform, is being well used. To date, 251 individuals have registered on the LMS, and 1,391 courses have been completed. The full suite of training has been completed by 92 different individuals.
- Translation of the LMS into Spanish and Swahili is complete, and the video content has all been recorded in both languages. The video content for Swahili is currently being edited. Translation of French and Portuguese modules is complete, but the video content is yet to be recorded.
- Bespoke training over Zoom has been completed this year with 3 BES partners. New training material is being developed, and key training was delivered to 71 delegates from 30 countries at the BES International Conference.
- 50 individual ZOOM meetings conducted across the world with BES intermediaries by Sam Balmer, Stevie Walls and Ang Johnston. (Feb-March 2024).
- BES website – continually being updated with the latest translations. 40 languages are available to download, with Kazakh added this year.
- Exploring online solutions for Bibletime
- Social media – BES joined Instagram. BES Facebook & Instagram pages are updated regularly with news, quotes & photos from around the world.
- SunScool – A-C series of Bibletime lessons are now all on this App. Continually being updated to the latest versions and translated into 18 languages.

Printing:

- New strategy adopted for overseas printing. Revival Movement printed 1.2 million booklets in 2024, printing key languages – Swahili, Amharic, Oromo, Portuguese, Romanian, Hungarian, Chichewa and Arabic. No English or French in 2024.
- In 2024, BES ordered over 349,000 Bibletime lessons from Henderson Print for children in the UK and Ireland. Demand for material from controlled and integrated Primary Schools in Northern Ireland is steady for all Postal Bible School Centres (in 2016, there were 23 schools; In 2021, 140; There are currently 180 schools). Sunday School demand remains consistent in the UK & Ireland.
- BES Prayer Diary (2025-2027) produced online and printed, mailed in December 2024.
- Revival Movement. 26 orders totalling 1.8 million booklets have been placed for 2025, printing English, French and some key languages – Arabic, Kinyarwanda and Swahili. RM have agreed to ship French Bibletime directly to many West African nations, including Burkina Faso, Cameroon, Benin, Guinea, Gabon, Niger, CAR, Senegal, Togo, Ivory Coast, Chad and Mali.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Overseas Visits:

- None made due to the B.E.S. Conference.
B.E.S. successfully hosted its 5th International Conference in Northern Ireland between May 29 and June 5, 2024, bringing together 71 volunteers from 37 countries. These passionate individuals use Bibletime resources to share the Gospel and mentor children and youth in over 40 languages. The conference provided practical training on safeguarding laws, teaching techniques, and the evolving landscape of children's ministry. Beyond education, it fostered encouragement, friendship, and fellowship within the B.E.S. community. One of the most moving moments was the international evening, where delegates shared personal experiences and prayer requests, strengthening their global bond. Another highlight was a thought-provoking seminar by Professor John Lennox on AI and the future of humanity, sparking deep discussions on faith and technology with over 500 attendees. With a full schedule of seminars and discussions, the conference left a lasting impact, equipping volunteers with new strategies, renewed passion, and valuable connections. Delegates expressed overwhelming appreciation, feeling inspired and revitalized to continue their mission. The event successfully strengthened the B.E.S. community and empowered volunteers to make a meaningful difference in their countries.

Other Projects / Partnerships:

- 5-year Strategy Planning – October 2024 with all Trustees, staff, sub-contractors.
- New Partnership with Fields of Life – in Uganda and Rwanda.

Promotional Opportunities:

During 2024, Mr Samuel Balmer, Mr Stevie Walls and Mr Stephen Gillham had numerous Zooms and in-person deputations with churches to share what has been happening across the world with B.E.S. It has been encouraging to see the increase in demand for Bibletime lessons during 2024, particularly from the UK.

“Prayers and Praise – BES News from Around the World” was produced and distributed both online and via a mailout in Spring 2024.

Miscellaneous

Revival Movement Association (International printing) had printed and shipped over 1.2 million booklets for us by the end of 2024. We are extremely grateful for our ongoing partnership with Revival Movement. Due to the restrictions on printing in Revival Movement and smaller quantities required by some international partners, several countries printed in-country, including Romania, Myanmar, the Middle East and India. Various sub-committees met during the year to manage the high demand in many areas of the work within B.E.S. (Resource Committee, International Sub-committee and Training Committee).

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Financial Review

The income of the charity arises principally from two sources. Contributions are made by Postal Bible Schools in the UK and Ireland for the cost of printed lessons supplied to them; the income is reasonably predictable. The remainder of the income is made up largely of donations from supporters of the charity (other charities, churches and individuals); this is less predictable, and more liable to fluctuate, and now represents most of the income each year. B.E.S. is extremely grateful to its wide range of supporters for providing the finance, which allows the work to grow.

- Total Income decreased by £72,029 from £384,558 to £312,529. This was due to funds being received for the conference during 2023. We continue to receive large one-off donations from churches, individuals and trusts.
- Expenses increased by £96,272 from £323,408 to £419,680 in the year ended 31 December 2024. This was due to the cost of the International Conference.

Wherever possible, the trustees avoid entering into substantial long-term financial commitments, and they undertake activities each year as funds allow (particularly in the area of overseas support and development). The charity continues to explore opportunities to widen the supporter base, producing newsletters and other material, and conducting deputation meetings, to make supporters and potential supporters aware of the charity's work. It is hoped that these actions will increase prayer support and financial support, and also encourage new volunteers to become involved in the work of the charity. The accounts do not reflect the benefit of support for the charity, which is provided by unpaid volunteers, nor by supporting organisations which make office facilities available; nor do the accounts reflect the value of lessons printed by Revival Movement Association, as these are supplied directly to overseas Postal Bible Schools and other Christian groups. The charity is grateful for all such support.

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 the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on an ongoing basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They 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.

Approved by the trustees on the date shown below and signed on their behalf by:



S J Balmer, Trustee

17 September 2025

**Report of the independent examiner to the trustees of Bible Educational Services
(charity number 1096157) in respect of an examination carried out on the
Financial Statements for the year ended 31 December 2024**

I report to the trustees on my examination of the financial statements of the above charity for the year ended 31 December 2024, set out on pages 8 to 12.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Financial Statements and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: 

Date: 17 September 2025

Stephanie Stenson FCA
(Chartered Accountants in Ireland)
Patton Rainey Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

BIBLE EDUCATIONAL SERVICES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ | Total 2023 £ |
|-------------------------------------|------|----------------------------|--------------------------|-----------------|--------------------|
| Incoming Resources | | | | | |
| Individual Gifts | | 38,201 | 15,405 | 53,606 | 57,446 |
| Church Gifts | | 20,201 | 14,331 | 34,532 | 45,886 |
| Trust Gifts | | 118,500 | 42,551 | 161,051 | 208,039 |
| Legacies | | 215 | - | 215 | 5,000 |
| Other Collective Gifts | | 1,200 | - | 1,200 | 6,398 |
| Gift Aid | | 5,466 | - | 5,466 | 5,731 |
| Contributions for printed lessons | | 54,776 | - | 54,776 | 54,728 |
| Interest Received | | 335 | - | 335 | - |
| Investment Income | | 1,348 | - | 1,348 | 1,330 |
| Total Incoming Resources | | <u>240,242</u> | <u>72,287</u> | <u>312,529</u> | <u>384,558</u> |
| Resources Expended | | | | | |
| Graphic design costs | | 26,847 | - | 26,847 | 46,533 |
| Office costs | | | | | |
| Staff salaries | 6 | 73,260 | - | 73,260 | 69,701 |
| Property costs | | 10,976 | - | 10,976 | 9,874 |
| Postage, Stationery & miscellaneous | | 14,051 | - | 14,051 | 9,551 |
| Printing costs | | 71,233 | - | 71,233 | 70,328 |
| Worldwide support and development | | | | | |
| Travel & Training | | 22,430 | - | 22,430 | 19,315 |
| Translation | | 28,621 | 1,100 | 29,721 | 13,435 |
| Conference | | 20,274 | 77,791 | 98,065 | 2,421 |
| Printing, Storage & Transport | | 33,609 | - | 33,609 | 44,864 |
| Nominated Workers | | 1,028 | 38,460 | 39,488 | 37,386 |
| Total Resources Expended | | <u>302,329</u> | <u>117,351</u> | <u>419,680</u> | <u>323,408</u> |
| Net Movement in Funds | | (62,087) | (45,064) | (107,151) | 61,150 |
| Net Gain/(Loss) on Investment | | 1,095 | - | 1,095 | 4,078 |
| Total Funds brought forward | | <u>157,664</u> | <u>60,284</u> | <u>217,948</u> | <u>152,720</u> |
| Total Funds carried forward | 3 | <u>96,672</u> | <u>15,220</u> | <u>111,892</u> | <u>217,948</u> |

BIBLE EDUCATIONAL SERVICES

BALANCE SHEET AS AT 31 DECEMBER 2024

| | Unrestricted Funds | Restricted Income Funds | Total 2024 | Total 2023 |
|--------------------------------------|-----------------------|-------------------------------|----------------|----------------|
| Note | £ | £ | £ | £ |
| Short term investments – COIF Shares | 49,556 | - | 49,556 | 48,461 |
| Bank Balances | <u>47,116</u> | <u>15,220</u> | <u>62,336</u> | <u>169,487</u> |
| Total Current Assets | <u>96,672</u> | <u>15,220</u> | <u>111,892</u> | <u>217,948</u> |
| Funds of the Charity | | | | |
| | 3 | | | |
| Unrestricted funds – General | 90,672 | - | 90,672 | 104,768 |
| Unrestricted funds – Conference Fund | 6,000 | - | 6,000 | 52,897 |
| Restricted income funds | <u>-</u> | <u>15,220</u> | <u>15,220</u> | <u>60,283</u> |
| | <u>96,672</u> | <u>15,220</u> | <u>111,892</u> | <u>217,948</u> |

Approved by the Trustees on the date shown below and signed on their behalf by:



S J Balmer, Trustee

Date: 17 September 2025

BIBLE EDUCATIONAL SERVICES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

1. Statement of Compliance

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

2. Accounting Policies

The financial Statements have been prepared on the historical cost basis, as modified by the revaluation of investments measured at fair value through income and expenditure.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA when received.

Volunteer Help

The value of any voluntary help received is not included in the financial statements but is described the trustees' annual report.

Investment Income

This is included in the financial statements when receivable.

BIBLE EDUCATIONAL SERVICES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

Investment Gains and Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the prepared and examination of statutory financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fund Accounting

The Charity has no Endowment Funds.

Restricted Funds arise from revenue donations where donors have specified the use to which the donated funds should be put (within the objects of the charity) and are held within cash funds.

Unrestricted Funds are income funds which are to be spent for the Charity's general purposes. The designated fund is part of general funds set aside by the Trustees for the Conference Fund.

Going Concern

There are no material uncertainties about the Charity's ability to continue the foreseeable future, a period of at least 12 months from the date of signing the financial statements.

3. Unrestricted and Restricted Funds

Movement of major funds

| | Fund Balances at 01/01/24 £ | Incoming resources £ | Outgoing resources £ | Transfers £ | Gains and losses £ | Fund Balances at 31/12/24 £ |
|--------------------|---|----------------------------|----------------------------|----------------|--------------------------|---|
| Unrestricted Funds | | | | | | |
| - General | 104,768 | 240,242 | (243,432) | (12,000) | 1,095 | 90,673 |
| - Conference Fund | <u>52,897</u> | - | <u>(58,897)</u> | <u>12,000</u> | - | <u>6,000</u> |
| | 157,665 | 240,242 | (302,329) | - | 1,095 | 96,673 |
| Restricted Fund | <u>60,283</u> | <u>72,287</u> | <u>(117,351)</u> | - | - | <u>15,220</u> |
| Total Funds | <u>217,948</u> | <u>312,529</u> | <u>(419,680)</u> | <u>-</u> | <u>1,095</u> | <u>111,892</u> |

BIBLE EDUCATIONAL SERVICES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

4. Related Party Transactions

The Charity received donations during the year from one of its sponsors. £20,000 of these donations were specifically restricted by the donor, to be used and allocated to another trust (2023: £18,000).

These funds have been shown as a Restricted Income and a Restricted Resource expended.

The following payments were made to Trustees relating to the reimbursement of travel and other expenses:-

| | 2024 | 2023 |
|--------------|--------------|--------------|
| | £ | £ |
| S J E Balmer | 115 | 620 |
| D J Watts | 75 | - |
| P Harknett | 18 | - |
| S Watts | 1,219 | 430 |
| A Johnston | 219 | 115 |
| | <u>1,646</u> | <u>1,165</u> |

5. Fees for Examination of the Financial Statements

| | 2024 | 2023 |
|--|------------|------------|
| | £ | £ |
| Independent examiner's fees for their services | <u>420</u> | <u>400</u> |

6. Paid Employees

| | 2024 | 2023 |
|--|---------------|---------------|
| | £ | £ |
| 6.1 Staff costs | | |
| Gross wages, salaries and benefits in kind | 71,749 | 68,329 |
| Pension costs | <u>1,511</u> | <u>1,372</u> |
| Total staff costs | <u>73,260</u> | <u>69,701</u> |

6.2. Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

| | | |
|-------------------------|----------|----------|
| - Charitable Activities | <u>3</u> | <u>3</u> |
|-------------------------|----------|----------|

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

BIBLE EDUCATIONAL SERVICES

England & Wales - Charity number 1186004

Accounts

Charity Number: 1186004

BIBLE EDUCATIONAL SERVICES
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Registered Charity Number: 1186004

BIBLE EDUCATIONAL SERVICES

**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

| | Page |
|-----------------------------------|-------------|
| Trustees Annual Report | 1 – 6 |
| Independent Examiner’s Report | 7 |
| Statement of Financial Activities | 8 |
| Balance Sheet | 9 |
| Notes to the Financial Statements | 10 - 12 |

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present the annual report and financial statements of Bible Educational Services (B.E.S), which is a registered charity (number: 1186004).

Reference and administration details

Address

The registered address of the charity is:
37a Belmore Street, Enniskillen, Northern Ireland, BT74 6AA.

Trustees

The following persons are the trustees of the charity at the date of this report and, except where stated, were trustees for the whole of the year ended 31 December 2023:

S J E Balmer (Chairman)
S A Gillham (Secretary)
A M J Hill
S J Price
D J Watts
P Harknett
P Rainey

Structure, governance and management

The charity is now operating as a Charitable Incorporated Organisation (CIO). It was registered with the Charity Commission on 25 October 2019 (Number: 1186004). The Charity was previously constituted as a Charitable Trust and was registered with the Charity Commission (Number: 1096157).

The assets of the Charitable Trust were transferred to the CIO as at 1 January 2020, after the Charity Commission gave consent for this to take place.

New trustees are appointed by the trustees, who keep the composition of the trustee body under review to ensure that it includes sufficient people with the time and expertise needed to manage the charity effectively. In addition, the trustees consult with an advisory group comprising a number of people who are qualified to provide ad hoc advice and assistance to the trustees in several areas which are relevant to the charity's activities.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities

The principal objective of the charity is to advance the Christian faith by publishing and distributing Bible courses for children and adults. These courses are used by various Christian groups, including Postal Bible Schools, churches, and other Christian bodies which work with children and young people, and in schools.

The activities carried out by the charity in order to achieve this objective include:

- writing the content for several series of Bible lessons for children of all ages and for adults, creating a syllabus which covers much of the Bible over a period of years
- translating the content into other languages to make the lessons widely accessible
- designing the presentation of the lessons, and including graphics which are appropriate to the different age grades and language groups for whom individual lessons are intended
- regular review and updating of the lessons as considered necessary
- publishing the lessons by arranging printing, and by including them on the charity's website, from where they can be freely downloaded (www.besweb.com)
- publishing guidance and training material relating to the use of the courses
- making visits in the UK and overseas to groups who use or may potentially use the courses, in order to offer advice and encouragement, and to deliver training sessions.

The charity's aim is that its activities should result in its courses being as widely available as possible, in order to enhance the Bible knowledge of all who undertake the lessons. The charity does not want access to the courses to be restricted by cost. Postal Bible Schools in the developed world usually make contributions which cover the cost of printed lessons supplied to them by the charity, but (as long as the financial resources of B.E.S allow), the ability to pay contributions is not a necessary condition for the supply of lessons. Supplies of printed lessons to the developing world are made by a charity which works with B.E.S (see next paragraph), and all lessons on the B.E.S website are available for free download. All training and guidance activities are carried out without charge.

In recent years there has been increasing demand for printed copies of the charity's Bible lessons from Christian groups in Eastern Europe, Africa, India and other places. These groups could not always afford to contribute to printing costs, and B.E.S does not have the financial resources to supply substantial quantities at its own cost. This demand is being met by Revival Movement Association, a Christian printing and publishing charity based in County Down, Northern Ireland, which has printed large quantities of B.E.S lessons and supplied them free of charge to groups in developing countries. The trustees of B.E.S are very grateful for all that Revival Movement Association is doing to help make B.E.S courses freely and widely available to those for whom cost would otherwise be a barrier. On some occasions printing is funded in other countries where designated funds have been received for this purpose, where the quantities required are small or Revival Movement have issues with shipping.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

During 2023 Revival Movement printed 1.9 million booklets for BES and a further 2 million have been ordered for 2024.

The activities of B.E.S depend heavily on the input of many people who give freely of their time because of their commitment to the charity's objectives. The trustees are very grateful to all of their volunteers, without whom the charity could not operate in the way that it does. The trustees also recognise that most of the Christian groups which use B.E.S lessons rely on volunteers in a similar way and appreciate the efforts of all who play a part in making the courses available so widely. In carrying out activities during the year covered by this report, the charity trustees had regard to the guidance issued by the Charity Commission in relation to public benefit and are satisfied that significant public benefit has been achieved as a result of these activities.

Staff

Throughout the year, the number of staff employed on a permanent basis remained constant and we are greatly indebted to them for their dedicated commitment and the skills they bring to the ministry of B.E.S.

- Angela Johnston – Operation Manager
- Glenda Magee – Resource Editor and Developer
- Stevie Walls – International Development Manager

Trustees

The B.E.S. Trustees seek to meet quarterly and at other times when necessary.

Regular reporting to the trustees continues via finance updates and via Key Performance Indicator (KPI) reporting, monitoring progress with regards to Editing, Translation, Printing, Training and subsequent implications on Finance.

The current Board of Trustees are as follows:

- Allison Hill
- DJ Watts
- Pamela Harknett
- Pamela Rainey
- Samuel Balmer
- Stephen Gillham
- Stuart Price

B.E.S are indebted to their time and expertise in advising, guiding and managing the ministry.

Property

The B.E.S. office is open Monday to Thursday from 8am -5pm. The staff team meet weekly in a blended format (Zoom / in person). The team also seek to meet together in the office once every 2 months for debrief and prayer.

Resources

Mr Tamas Bozsoki is the International Designer and is based in Hungary. He continues to work on the translation and design of the majority of our overseas study material. During 2023 progress was made to expand publications into 4 new languages: Chichewa (Malawi), Congo Swahili (DR Congo), Montenegrin (Montenegro) and Kazak (Kazakhstan). Interest has also been shown to translate Bibletime into South Korean and Serbian. During 2023 the entire Bibletime syllabus was translated into Telegu and Farsi.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

At the end of 2023 there were approximately 65 countries using the Bibletime booklets in over 40 languages and there were 36 ongoing translation/revision projects. The regular revision and updating of the English study material for both the UK and English-speaking countries around the world continues and this includes the updating of both the Teacher Guides and Teacher Lesson Plans. Mr Stephen McDonald, Graphic Designer, continues to be actively involved with these revision projects as well as having responsibility for the regular updating and maintenance of our website. All of our material can be downloaded from our website, thereby allowing worldwide accessibility. (www.besweb.com) There are also a number of key volunteers who assist with the editorial work in various languages.

Demand continues to grow for supplies both in Northern Ireland and overseas.

Overseas visits

In June 2023 BES representatives visited the IBCM Conference that was held in Malaysia. There were meetings with existing partners and new partnerships were developed. Zoom calls supplemented the overseas visits, 132 zoom calls were conducted throughout 2023 with the various international partners for encouragement and to assess the needs in the country and carry out verbal audits. This was very beneficial and helped to maintain contact with the various partners. The International Development Manager, Mr Stevie Walls, in addition to training in person carried out several bespoke training days on Zoom with leaders and teachers in different countries. The opportunity was taken to 'Train the Trainer' which allows the learning to cascade through local user groups. Our digital platform, Learning Management Systems (LMS), has enabled us to complete 924 training courses to date and courses are continuing to be developed in Swahili, Spanish, French and Portuguese.

Lessons & Apps etc

Work has been carried out during the year on Bibletime, and in Partnership with SunScool we are developing a bespoke programme to allow students to complete and submit tasks online.

Bibletime lessons are now available on the SunScool apps and these are continually updated to latest versions. The lessons are currently translated into 17 languages.

Promotional Opportunities

During 2023, Mr Samuel Balmer, Mr Stevie Walls and Mr Stephen Gillham had numerous Zooms and in-person deputations with churches to share of what has been happening across the world with B.E.S. It has been encouraging to see the increase in demand for Bibletime lessons during 2023, particularly from UK. There has been a slight increase in home student usage via our website and some churches have ordered materials to use with their children in the absence of Sunday Schools. The bi-monthly print order with Henderson Print (UK printing) is now approximately 77,000 lessons, and B.E.S. lessons are now being used in 180 controlled Primary schools across Northern Ireland and mainland UK.

Prayers and Praise – BES news from around the world was produced and distributed both online and via a mailout in Spring and Autumn 2023.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Miscellaneous

Revival Movement (International printing) had printed and shipped over 1 million booklets for us by the end of 2023. We are extremely grateful for our on-going partnership with Revival Movement. Due to the restrictions on printing in Revival Movement and smaller quantities required by some international partners, several countries printed in-country including Romania, Myanmar, the Middle East and India. Various sub-committees met during the year to manage the high demand in many areas of the work within B.E.S. (Resource Committee, International Sub-committee and a Training Committee.)

Memorandums of Understanding were signed with both the Ghana Baptist Convention and Generation to Generation (Egypt) during the year.

Financial Review

The income of the charity arises principally from two sources. Contributions are made by Postal Bible Schools in the UK and Ireland for the cost of printed lessons supplied to them; the income is reasonably predictable. The remainder of the income is made up largely of donations from supporters of the charity (other charities, churches and individuals); this is less predictable, and more liable to fluctuate, and now represents most of the income each year. B.E.S. is extremely grateful to its wide range of supporters for providing the finance which allows the work to grow.

- Total Income increased by £60,115 from £324,443 to £384,558. This was an encouraging increase on the previous year. We continue to receive large one-off donations from churches, individuals and trusts.
- Lesson contributions increased slightly to £54,728.
- There was a slight increase of £4,078 in the funds value of our investment with COIF Charities Investment Fund.
- Expenses increased by £7,740 from £315,668 to £323,408 in the year ended 31 December 2023.

Wherever possible, the trustees avoid entering into substantial long-term financial commitments, and they undertake activities each year as funds allow (particularly in the area of overseas support and development). The charity continues to explore opportunities to widen the supporter base, producing newsletters and other material, and conducting deputation meetings, in order to make supporters and potential supporters aware of the charity's work. It is hoped that these actions will increase prayer support and financial support, and also encourage new volunteers to become involved in the work of the charity. The accounts do not reflect the benefit of support for the charity, which is provided by unpaid volunteers, nor by supporting organisations which make office facilities available; nor do the accounts reflect the value of lessons printed by Revival Movement Association, as these are supplied directly to overseas Postal Bible Schools and other Christian groups. The charity is grateful for all such support.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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 the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them constantly.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on an on-going basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They 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.

Approved by the trustees on the date shown below and signed on their behalf by:



S J Balmer, Trustee

27 September 2024

Report of the independent examiner to the trustees of Bible Educational Services (charity number 1096157) in respect of an examination carried out on the Financial Statements for the year ended 31 December 2023

I report to the trustees on my examination of the financial statements of the above charity for the year ended 31 December 2023, set out on pages 8 to 12.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Financial Statements and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Date: 27 September 2024

Stephanie Stenson FCA
(Chartered Accountants in Ireland)
Patton Rainey Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co Fermanagh
BT74 7BT

BIBLE EDUCATIONAL SERVICES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2023 £ | Total 2022 £ |
|-------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| Incoming Resources | | | | | |
| Individual Gifts | | 53,296 | 4,150 | 57,446 | 63,893 |
| Church Gifts | | 45,060 | 826 | 45,886 | 25,178 |
| Trust Gifts | | 115,000 | 93,039 | 208,039 | 165,890 |
| Legacies | | 5,000 | 0 | 5,000 | 178 |
| Other Collective Gifts | | 6,398 | 0 | 6,398 | 7,308 |
| Gift Aid | | 5,731 | 0 | 5,731 | 6,291 |
| Contributions for printed lessons | | 54,728 | 0 | 54,728 | 54,380 |
| Investment Income | | <u>1,330</u> | <u>0</u> | <u>1,330</u> | <u>1,325</u> |
| Total Incoming Resources | | <u>286,543</u> | <u>98,015</u> | <u>384,558</u> | <u>324,443</u> |
| Resources Expended | | | | | |
| Graphic design costs | | 46,533 | 0 | 46,533 | 43,350 |
| Office costs | | | | | |
| Staff salaries | 6 | 69,701 | 0 | 69,701 | 64,632 |
| Property costs | | 9,874 | 0 | 9,874 | 10,556 |
| Postage, Stationery & miscellaneous | | 9,551 | 0 | 9,551 | 14,358 |
| Printing costs | | 70,328 | 0 | 70,328 | 56,370 |
| Worldwide support and development | | | | | |
| Travel & Training | | 14,315 | 5,000 | 19,315 | 39,885 |
| Translation | | 4,370 | 9,065 | 13,435 | 9,075 |
| Conference | | 0 | 2,421 | 2,421 | 0 |
| Printing, Storage & Transport | | 40,944 | 3,920 | 44,864 | 45,349 |
| Nominated Workers | | <u>14,060</u> | <u>23,326</u> | <u>37,386</u> | <u>32,093</u> |
| Total Resources Expended | | <u>279,676</u> | <u>43,732</u> | <u>323,408</u> | <u>315,668</u> |
| Net Movement in Funds | | 6,867 | 54,283 | 61,150 | 8,775 |
| Net Gain/(Loss) on Investment | | 4,078 | 0 | 4,078 | (5,768) |
| Total Funds brought forward | | <u>146,720</u> | <u>6,000</u> | <u>152,720</u> | <u>149,713</u> |
| Total Funds carried forward | 3 | <u>157,665</u> | <u>60,283</u> | <u>217,948</u> | <u>152,720</u> |

BIBLE EDUCATIONAL SERVICES

BALANCE SHEET AS AT 31 DECEMBER 2023

| | Unrestricted Funds | Restricted Income Funds | Total 2023 | Total 2022 |
|--------------------------------------|-----------------------|-------------------------------|----------------|----------------|
| Note | £ | £ | £ | £ |
| Current Assets | | | | |
| Short term investments – COIF Shares | 48,461 | 0 | 48,461 | 44,383 |
| Bank Balances | <u>109,204</u> | <u>60,283</u> | <u>169,487</u> | <u>108,337</u> |
| Total Current Assets | <u>157,665</u> | <u>60,283</u> | <u>217,948</u> | <u>152,720</u> |
| Funds of the Charity | | | | |
| | | | | 3 |
| Unrestricted funds – General | 104,768 | 0 | 104,768 | 102,823 |
| Unrestricted funds – Conference Fund | 52,897 | 0 | 52,897 | 43,897 |
| Restricted income funds | <u>0</u> | <u>60,283</u> | <u>60,283</u> | <u>6,000</u> |
| | <u>157,665</u> | <u>60,283</u> | <u>217,948</u> | <u>152,720</u> |

Approved by the Trustees on the date shown below and signed on their behalf by:



S J Balmer, Trustee

27 September 2024

BIBLE EDUCATIONAL SERVICES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

1. Statement of Compliance

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

2. Accounting Policies

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of investments measured at fair value through income and expenditure.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA when received.

Volunteer Help

The value of any voluntary help received is not included in the financial statements but is described in the trustees' annual report.

Investment Income

This is included in the financial statements when receivable.

BIBLE EDUCATIONAL SERVICES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

Investment Gains and Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the prepared and examination of statutory financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fund Accounting

The Charity has no Endowment Funds.

Restricted Funds arise from revenue donations where donors have specified the use to which the donated funds should be put (within the objects of the charity) and are held within cash funds.

Unrestricted Funds are income funds which are to be spent for the Charity's general purposes. The designated fund is part of general funds set aside by the Trustees for the Conference Fund.

Going Concern

There are no material uncertainties about the Charity's ability to continue the foreseeable future, a period of at least 12 months from the date of signing the financial statements.

3. Unrestricted and Restricted Funds

Movement of major funds

| | Fund balances at 01/01/23 £ | Incoming resources £ | Outgoing resources £ | Transfers £ | Gains and losses £ | Fund Balances at 31/12/23 £ |
|--------------------|---|----------------------------|----------------------------|----------------|--------------------------|---|
| Unrestricted Funds | | | | | | |
| - General | 102,823 | 286,543 | (279,676) | (9,000) | 4,078 | 104,768 |
| - Conference Fund | <u>43,897</u> | <u>0</u> | <u>0</u> | <u>9,000</u> | <u>0</u> | <u>52,897</u> |
| | 146,720 | 286,543 | (279,676) | 0 | 4,078 | 157,665 |
| Restricted Fund | <u>6,000</u> | <u>98,015</u> | <u>(43,732)</u> | <u>0</u> | <u>0</u> | <u>60,283</u> |
| Total Funds | <u>152,720</u> | <u>384,558</u> | <u>(323,408)</u> | <u>0</u> | <u>4,078</u> | <u>217,948</u> |

BIBLE EDUCATIONAL SERVICES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

4. Related Party Transactions

The Charity received donations during the year from one of its sponsors. £18,000 of these donations were specifically restricted by the donor, to be used and allocated to one of the Trustees (2022: £15,000)

These funds have been shown as a Restricted Income and a Restricted Resource expended to a Trustee.

The following payments were made to Trustees relating to the reimbursement of travel and other expenses:-

| | 2023 | 2022 |
|--------------|--------------|--------------|
| | £ | £ |
| S J E Balmer | 620 | 722 |
| S A Gillham | 0 | 1,175 |
| AMJ Hill | 0 | 388 |
| | <u>1,165</u> | <u>2,285</u> |

5. Fees for Examination of the Financial Statements

| | 2023 | 2022 |
|--|------------|------------|
| | £ | £ |
| Independent examiner's fees for their services | <u>400</u> | <u>360</u> |

6. Paid Employees

| | 2023 | 2022 |
|--|---------------|---------------|
| | £ | £ |
| 6.1 Staff costs | | |
| Gross wages, salaries and benefits in kind | 68,329 | 63,201 |
| Pension costs | <u>1,372</u> | <u>1,431</u> |
| Total staff costs | <u>69,701</u> | <u>64,632</u> |

6.2 Average number of full-time

equivalent employees in the year

The parts of the charity in which the employees work
- Charitable Activities

| | 2023 | 2022 |
|--|----------|----------|
| | <u>3</u> | <u>3</u> |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

BIBLE EDUCATIONAL SERVICES

England & Wales - Charity number 1186004

Accounts

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present the annual report and financial statements of Bible Educational Services (B.E.S), which is a registered charity (number: 1186004).

Reference and administration details

Address

The registered address of the charity is:
37a Belmore Street, Enniskillen, Northern Ireland, BT74 6AA.

Trustees

The following persons are the trustees of the charity at the date of this report and, except where stated, were trustees for the whole of the year ended 31 December 2022:

S J E Balmer (Chairman)
S A Gillham (Secretary)
A M J Hill
S J Price
D J Watts
P Harknett
P Rainey

Structure, governance and management

The charity is now operating as a Charitable Incorporated Organisation (CIO). It was registered with the Charity Commission on 25 October 2019 (Number: 1186004). The Charity was previously constituted as a Charitable Trust and was registered with the Charity Commission (Number: 1096157).

The assets of the Charitable Trust were transferred to the CIO as at 1 January 2020, after the Charity Commission gave consent for this to take place.

New trustees are appointed by the trustees, who keep the composition of the trustee body under review to ensure that it includes sufficient people with the time and expertise needed to manage the charity effectively. In addition, the trustees consult with an advisory group comprising a number of people who are qualified to provide ad hoc advice and assistance to the trustees in several areas which are relevant to the charity's activities.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and activities

The principal objective of the charity is to advance the Christian faith by publishing and distributing Bible courses for children and adults. These courses are used by various Christian groups, including Postal Bible Schools, churches, and other Christian bodies which work with children and young people, and in schools.

The activities carried out by the charity in order to achieve this objective include:

- writing the content for several series of Bible lessons for children of all ages and for adults, creating a syllabus which covers much of the Bible over a period of years
- translating the content into other languages to make the lessons widely accessible
- designing the presentation of the lessons, and including graphics which are appropriate to the different age grades and language groups for whom individual lessons are intended
- regular review and updating of the lessons as considered necessary
- publishing the lessons by arranging printing, and by including them on the charity's website, from where they can be freely downloaded (www.besweb.com)
- publishing guidance and training material relating to the use of the courses
- making visits in the UK and overseas to groups who use or may potentially use the courses, in order to offer advice and encouragement, and to deliver training sessions.

The charity's aim is that its activities should result in its courses being as widely available as possible, in order to enhance the Bible knowledge of all who undertake the lessons. The charity does not want access to the courses to be restricted by cost. Postal Bible Schools in the developed world usually make contributions which cover the cost of printed lessons supplied to them by the charity, but (as long as the financial resources of B.E.S allow), the ability to pay contributions is not a necessary condition for the supply of lessons. Supplies of printed lessons to the developing world are made by a charity which works with B.E.S (see next paragraph), and all lessons on the B.E.S website are available for free download. All training and guidance activities are carried out without charge.

In recent years there has been increasing demand for printed copies of the charity's Bible lessons from Christian groups in Eastern Europe, Africa, India and other places. These groups could not always afford to contribute to printing costs, and B.E.S does not have the financial resources to supply substantial quantities at its own cost. This demand is being met by Revival Movement Association, a Christian printing and publishing charity based in County Down, Northern Ireland, which has printed large quantities of B.E.S lessons and supplied them free of charge to groups in developing countries. The trustees of B.E.S are very grateful for all that Revival Movement Association is doing to help make B.E.S courses freely and widely available to those for whom cost would otherwise be a barrier. On some occasions printing is funded in other countries where designated funds have been received for this purpose, where the quantities required are small or Revival Movement have issues with shipping.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The activities of B.E.S depend heavily on the input of many people who give freely of their time because of their commitment to the charity's objectives. The trustees are very grateful to all of their volunteers, without whom the charity could not operate in the way that it does. The trustees also recognise that most of the Christian groups which use B.E.S lessons rely on volunteers in a similar way and appreciate the efforts of all who play a part in making the courses available so widely. In carrying out activities during the year covered by this report, the charity trustees had regard to the guidance issued by the Charity Commission in relation to public benefit and are satisfied that significant public benefit has been achieved as a result of these activities.

Staff

Throughout the year, the number of staff employed on a permanent basis remained constant and we are greatly indebted to them for their dedicated commitment and the skills they bring to the ministry of B.E.S.

- Ang Johnston – Operation Manager
- Glenda Magee – Resource Editor and Developer
- Stevie Walls – International Development Manager

Trustees

The B.E.S. Trustees seek to meet quarterly and at other times when necessary.

Regular reporting to the trustees continues via finance updates and via Key Performance Indicator (KPI) reporting, monitoring progress with regards to Editing, Translation, Printing, Training and subsequent implications on Finance.

The current Board of Trustees are as follows:

- Allison Hill
- DJ Watts
- Pamela Harknett
- Pamela Rainey
- Samuel Balmer
- Stephen Gillham
- Stuart Price

B.E.S are indebted to their time and expertise in advising, guiding and managing the ministry.

Property

The B.E.S. office is now open Monday to Thursday from 8am -5pm. The staff team meet weekly in a blended format (Zoom / in person). The team also seek to meet together in the office once every 2 months for debrief and prayer.

Resources

Mr Tamas Bozsoki is the International Designer and is based in Hungary. He continues to work on the translation and design of the majority of our overseas study material and during the year considerable progress was made on various translation and revision projects including Albanian, Arabic, Amharic, Bemba, Burmese, Chinese, Croatian, Farsi, French, German, Hungarian, Khmer, Kinyarwanda, Mongolian, Oromo, Polish, Portuguese, Montenegrin and Swahili.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

At the end of 2022 there were approximately 65 countries using the Bibletime booklets in over 40 languages and there were 36 ongoing translation/revision projects.

The regular revision and updating of the English study material for both the UK and English-speaking countries around the world continues and this includes the updating of both the Teacher Guides and Teacher Lesson Plans. Mr Stephen McDonald, Graphic Designer, continues to be actively involved with these revision projects as well as having responsibility for the regular updating and maintenance of our website. All of our material can be downloaded from our website, thereby allowing worldwide accessibility. (www.besweb.com) There are also a number of key volunteers who assist with the editorial work in various languages.

Overseas visits

We are thankful that overseas visits to partners were able to take place in 2022. Zoom calls supplemented the overseas visits, over 130 zoom calls were conducted throughout 2022 with the various international partners for encouragement and to assess the needs in the country and carry out verbal audits. This was very beneficial and helped to maintain contact with the various partners. During the year partners in the following countries were visited, encouraged and trained appropriately. (Romania, Moldova, Egypt, Ethiopia, Kenya, Tanzania and Rwanda) The International Development Manager, Mr Stevie Walls, in addition to training in person carried out several bespoke training days, using a tailored Learning Management System (LMS) 'Train the Trainer'. This has been a great success, motivating partners to improve their use of the lessons, training others and many other countries are also now keen to receive similar training sessions in the future. The LMS system is now fully launched in English and the engagement with our partners in the English-speaking world has been most encouraging. During 2022 we also commenced the development of the LMS system in Portuguese, French and Spanish.

Lessons & Apps etc

The major revision of two main resources of B.E.S. is continuing. Work has been carried out during the year on Bibletime, with the layout updated, tasks revised and the characters from the Introduction to Bibletime included in the Bibletime Levels 0-3. This has been a major task and these revised lessons have created an increasing interest in Schools, Churches and homes. New Life Study Course has also been revised, with layout and content updated, and the name changed to Bibletime Going Deeper. This has resulted in increased orders for the Bibletime Going Deeper studies.

During 2022 a small team from B.E.S. began investigating a more bespoke online / App solution for the Bibletime resources.

Promotional Opportunities

During 2022, Mr Samuel Balmer, Mr Stevie Walls and Mr Stephen Gillham had numerous Zooms and in-person deputations with churches to share of what has been happening across the world with B.E.S. It has been encouraging to see the increase in demand for Bibletime lessons during 2022, particularly from UK. There has been a slight increase in home student usage via our website and some churches have ordered materials to use with their children in the absence of Sunday Schools. The bi-monthly print order with Henderson Print (UK printing) is now approximately 77,000 lessons, and B.E.S. lessons are now being used in 170 controlled Primary schools across Northern Ireland.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Miscellaneous

Revival Movement (International printing) had printed and shipped approximately 939,000 booklets for us by the end of 2022. We are extremely grateful for our on-going partnership with Revival Movement. Due to the restrictions on printing in Revival Movement and smaller quantities required by some international partners, several countries printed in-country including Romania, Myanmar, the Middle East and India. Various sub-committees met during the year to manage the high demand in many areas of the work within B.E.S. (Resource Committee, International Sub-committee and a Training Committee.)

Sunscool – We are in the process of finalising an MOU with Sunscool who use our resources as a basis for their online App.

Financial Review

The income of the charity arises principally from two sources. Contributions are made by Postal Bible Schools in the UK and Ireland for the cost of printed lessons supplied to them; the income is reasonably predictable. The remainder of the income is made up largely of donations from supporters of the charity (other charities, churches and individuals); this is less predictable, and more liable to fluctuate, and now represents most of the income each year. B.E.S. is extremely grateful to its wide range of supporters for providing the finance which allows the work to grow.

- Total Income increased by £37,509 from £286,934 to £324,443. This was an encouraging increase on the previous year. We continue to receive large one-off donations from churches, individuals and trusts.
- Lesson contributions increased by £15,536 which was very encouraging.
- There was a slight decrease of £5,768 in the funds value of our investment with COIF Charities Investment Fund.
- Expenses increased by £44,878 from £270,790 to £315,668 in the year ended 31 December 2022.

Worldwide Support and Development, particularly Travel & Training, are starting to increase again.

Wherever possible, the trustees avoid entering into substantial long-term financial commitments, and they undertake activities each year as funds allow (particularly in the area of overseas support and development). The charity continues to explore opportunities to widen the supporter base, producing newsletters and other material, and conducting deputation meetings, in order to make supporters and potential supporters aware of the charity's work. It is hoped that these actions will increase prayer support and financial support, and also encourage new volunteers to become involved in the work of the charity. The accounts do not reflect the benefit of support for the charity, which is provided by unpaid volunteers, nor by supporting organisations which make office facilities available; nor do the accounts reflect the value of lessons printed by Revival Movement Association, as these are supplied directly to overseas Postal Bible Schools and other Christian groups. The charity is grateful for all such support.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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 the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them constantly.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on an on-going basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They 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.

Approved by the trustees on the date shown below and signed on their behalf by:



S J Balmer, Trustee

25 March 2023



Patton Rainey & Associates
Chartered Accountants and Registered Auditors

Charity Number: 1186004

BIBLE EDUCATIONAL SERVICES
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Registered Charity Number: 1186004

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present the annual report and financial statements of Bible Educational Services (B.E.S), which is a registered charity (number: 1186004).

Reference and administration details

Address

The registered address of the charity is:
37a Belmore Street, Enniskillen, Northern Ireland, BT74 6AA.

Trustees

The following persons are the trustees of the charity at the date of this report and, except where stated, were trustees for the whole of the year ended 31 December 2022:

S J E Balmer (Chairman)
S A Gillham (Secretary)
A M J Hill
S J Price
D J Watts
P Harknett
P Rainey

Structure, governance and management

The charity is now operating as a Charitable Incorporated Organisation (CIO). It was registered with the Charity Commission on 25 October 2019 (Number: 1186004). The Charity was previously constituted as a Charitable Trust and was registered with the Charity Commission (Number: 1096157).

The assets of the Charitable Trust were transferred to the CIO as at 1 January 2020, after the Charity Commission gave consent for this to take place.

New trustees are appointed by the trustees, who keep the composition of the trustee body under review to ensure that it includes sufficient people with the time and expertise needed to manage the charity effectively. In addition, the trustees consult with an advisory group comprising a number of people who are qualified to provide ad hoc advice and assistance to the trustees in several areas which are relevant to the charity's activities.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and activities

The principal objective of the charity is to advance the Christian faith by publishing and distributing Bible courses for children and adults. These courses are used by various Christian groups, including Postal Bible Schools, churches, and other Christian bodies which work with children and young people, and in schools.

The activities carried out by the charity in order to achieve this objective include:

- writing the content for several series of Bible lessons for children of all ages and for adults, creating a syllabus which covers much of the Bible over a period of years
- translating the content into other languages to make the lessons widely accessible
- designing the presentation of the lessons, and including graphics which are appropriate to the different age grades and language groups for whom individual lessons are intended
- regular review and updating of the lessons as considered necessary
- publishing the lessons by arranging printing, and by including them on the charity's website, from where they can be freely downloaded (www.besweb.com)
- publishing guidance and training material relating to the use of the courses
- making visits in the UK and overseas to groups who use or may potentially use the courses, in order to offer advice and encouragement, and to deliver training sessions.

The charity's aim is that its activities should result in its courses being as widely available as possible, in order to enhance the Bible knowledge of all who undertake the lessons. The charity does not want access to the courses to be restricted by cost. Postal Bible Schools in the developed world usually make contributions which cover the cost of printed lessons supplied to them by the charity, but (as long as the financial resources of B.E.S allow), the ability to pay contributions is not a necessary condition for the supply of lessons. Supplies of printed lessons to the developing world are made by a charity which works with B.E.S (see next paragraph), and all lessons on the B.E.S website are available for free download. All training and guidance activities are carried out without charge.

In recent years there has been increasing demand for printed copies of the charity's Bible lessons from Christian groups in Eastern Europe, Africa, India and other places. These groups could not always afford to contribute to printing costs, and B.E.S does not have the financial resources to supply substantial quantities at its own cost. This demand is being met by Revival Movement Association, a Christian printing and publishing charity based in County Down, Northern Ireland, which has printed large quantities of B.E.S lessons and supplied them free of charge to groups in developing countries. The trustees of B.E.S are very grateful for all that Revival Movement Association is doing to help make B.E.S courses freely and widely available to those for whom cost would otherwise be a barrier. On some occasions printing is funded in other countries where designated funds have been received for this purpose, where the quantities required are small or Revival Movement have issues with shipping.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The activities of B.E.S depend heavily on the input of many people who give freely of their time because of their commitment to the charity's objectives. The trustees are very grateful to all of their volunteers, without whom the charity could not operate in the way that it does. The trustees also recognise that most of the Christian groups which use B.E.S lessons rely on volunteers in a similar way and appreciate the efforts of all who play a part in making the courses available so widely. In carrying out activities during the year covered by this report, the charity trustees had regard to the guidance issued by the Charity Commission in relation to public benefit and are satisfied that significant public benefit has been achieved as a result of these activities.

Staff

Throughout the year, the number of staff employed on a permanent basis remained constant and we are greatly indebted to them for their dedicated commitment and the skills they bring to the ministry of B.E.S.

- Ang Johnston – Operation Manager
- Glenda Magee – Resource Editor and Developer
- Stevie Walls – International Development Manager

Trustees

The B.E.S. Trustees seek to meet quarterly and at other times when necessary.

Regular reporting to the trustees continues via finance updates and via Key Performance Indicator (KPI) reporting, monitoring progress with regards to Editing, Translation, Printing, Training and subsequent implications on Finance.

The current Board of Trustees are as follows:

- Allison Hill
- DJ Watts
- Pamela Harknett
- Pamela Rainey
- Samuel Balmer
- Stephen Gillham
- Stuart Price

B.E.S are indebted to their time and expertise in advising, guiding and managing the ministry.

Property

The B.E.S. office is now open Monday to Thursday from 8am -5pm. The staff team meet weekly in a blended format (Zoom / in person). The team also seek to meet together in the office once every 2 months for debrief and prayer.

Resources

Mr Tamas Bozsoki is the International Designer and is based in Hungary. He continues to work on the translation and design of the majority of our overseas study material and during the year considerable progress was made on various translation and revision projects including Albanian, Arabic, Amharic, Bemba, Burmese, Chinese, Croatian, Farsi, French, German, Hungarian, Khmer, Kinyarwanda, Mongolian, Oromo, Polish, Portuguese, Montenegrin and Swahili.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

At the end of 2022 there were approximately 65 countries using the Bibletime booklets in over 40 languages and there were 36 ongoing translation/revision projects.

The regular revision and updating of the English study material for both the UK and English-speaking countries around the world continues and this includes the updating of both the Teacher Guides and Teacher Lesson Plans. Mr Stephen McDonald, Graphic Designer, continues to be actively involved with these revision projects as well as having responsibility for the regular updating and maintenance of our website. All of our material can be downloaded from our website, thereby allowing worldwide accessibility. (www.besweb.com) There are also a number of key volunteers who assist with the editorial work in various languages.

Overseas visits

We are thankful that overseas visits to partners were able to take place in 2022. Zoom calls supplemented the overseas visits, over 130 zoom calls were conducted throughout 2022 with the various international partners for encouragement and to assess the needs in the country and carry out verbal audits. This was very beneficial and helped to maintain contact with the various partners. During the year partners in the following countries were visited, encouraged and trained appropriately. (Romania, Moldova, Egypt, Ethiopia, Kenya, Tanzania and Rwanda) The International Development Manager, Mr Stevie Walls, in addition to training in person carried out several bespoke training days, using a tailored Learning Management System (LMS) 'Train the Trainer'. This has been a great success, motivating partners to improve their use of the lessons, training others and many other countries are also now keen to receive similar training sessions in the future. The LMS system is now fully launched in English and the engagement with our partners in the English-speaking world has been most encouraging. During 2022 we also commenced the development of the LMS system in Portuguese, French and Spanish.

Lessons & Apps etc

The major revision of two main resources of B.E.S. is continuing. Work has been carried out during the year on Bibletime, with the layout updated, tasks revised and the characters from the Introduction to Bibletime included in the Bibletime Levels 0-3. This has been a major task and these revised lessons have created an increasing interest in Schools, Churches and homes. New Life Study Course has also been revised, with layout and content updated, and the name changed to Bibletime Going Deeper. This has resulted in increased orders for the Bibletime Going Deeper studies.

During 2022 a small team from B.E.S. began investigating a more bespoke online / App solution for the Bibletime resources.

Promotional Opportunities

During 2022, Mr Samuel Balmer, Mr Stevie Walls and Mr Stephen Gillham had numerous Zooms and in-person deputations with churches to share of what has been happening across the world with B.E.S. It has been encouraging to see the increase in demand for Bibletime lessons during 2022, particularly from UK. There has been a slight increase in home student usage via our website and some churches have ordered materials to use with their children in the absence of Sunday Schools. The bi-monthly print order with Henderson Print (UK printing) is now approximately 77,000 lessons, and B.E.S. lessons are now being used in 170 controlled Primary schools across Northern Ireland.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Miscellaneous

Revival Movement (International printing) had printed and shipped approximately 939,000 booklets for us by the end of 2022. We are extremely grateful for our on-going partnership with Revival Movement. Due to the restrictions on printing in Revival Movement and smaller quantities required by some international partners, several countries printed in-country including Romania, Myanmar, the Middle East and India. Various sub-committees met during the year to manage the high demand in many areas of the work within B.E.S. (Resource Committee, International Sub-committee and a Training Committee.)

Sunscool – We are in the process of finalising an MOU with Sunscool who use our resources as a basis for their online App.

Financial Review

The income of the charity arises principally from two sources. Contributions are made by Postal Bible Schools in the UK and Ireland for the cost of printed lessons supplied to them; the income is reasonably predictable. The remainder of the income is made up largely of donations from supporters of the charity (other charities, churches and individuals); this is less predictable, and more liable to fluctuate, and now represents most of the income each year. B.E.S. is extremely grateful to its wide range of supporters for providing the finance which allows the work to grow.

- Total Income increased by £37,509 from £286,934 to £324,443. This was an encouraging increase on the previous year. We continue to receive large one-off donations from churches, individuals and trusts.
- Lesson contributions increased by £15,536 which was very encouraging.
- There was a slight decrease of £5,768 in the funds value of our investment with COIF Charities Investment Fund.
- Expenses increased by £44,878 from £270,790 to £315,668 in the year ended 31 December 2022.

Worldwide Support and Development, particularly Travel & Training, are starting to increase again.

Wherever possible, the trustees avoid entering into substantial long-term financial commitments, and they undertake activities each year as funds allow (particularly in the area of overseas support and development). The charity continues to explore opportunities to widen the supporter base, producing newsletters and other material, and conducting deputation meetings, in order to make supporters and potential supporters aware of the charity's work. It is hoped that these actions will increase prayer support and financial support, and also encourage new volunteers to become involved in the work of the charity. The accounts do not reflect the benefit of support for the charity, which is provided by unpaid volunteers, nor by supporting organisations which make office facilities available; nor do the accounts reflect the value of lessons printed by Revival Movement Association, as these are supplied directly to overseas Postal Bible Schools and other Christian groups. The charity is grateful for all such support.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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 the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them constantly.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on an on-going basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They 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.

Approved by the trustees on the date shown below and signed on their behalf by:



S J Balmer, Trustee

25 March 2023



Report of the independent examiner to the trustees of Bible Educational Services (charity number 1096157) in respect of an examination carried out on the Financial Statements for the year ended 31 December 2022

I report to the trustees on my examination of the financial statements of the above charity for the year ended 31 December 2022, set out on pages 8 to 12.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Financial Statements and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: 

Date: 25 March 2023

Stephanie Stenson FCA
Patton Rainey & Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co Fermanagh
BT74 7BT

BIBLE EDUCATIONAL SERVICES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2022 £ | Total 2021 £ |
|-------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| Incoming Resources | | | | | |
| Individual Gifts | | 53,153 | 10,740 | 63,893 | 80,064 |
| Church Gifts | | 21,648 | 3,530 | 25,178 | 24,740 |
| Trust Gifts | | 125,327 | 40,563 | 165,890 | 123,900 |
| Legacies | | 178 | 0 | 178 | 1,800 |
| Other Collective Gifts | | 7,308 | 0 | 7,308 | 10,400 |
| Gift Aid | | 6,291 | 0 | 6,291 | 5,674 |
| Contributions for printed lessons | | 54,380 | 0 | 54,380 | 38,844 |
| Investment Income | | 1,325 | 0 | 1,325 | 1,291 |
| Miscellaneous Income | | 0 | 0 | 0 | 221 |
| Total Incoming Resources | | <u>269,610</u> | <u>54,833</u> | <u>324,443</u> | <u>286,934</u> |
| Resources Expended | | | | | |
| Graphic design costs | | 43,350 | | 43,350 | 39,171 |
| Office costs | | | | | |
| Staff salaries | 4 | 64,632 | | 64,632 | 69,335 |
| Property costs | | 10,556 | | 10,556 | 9,679 |
| Postage, Stationery & miscellaneous | | 14,358 | | 14,358 | 9,714 |
| Printing costs | | 55,180 | 1,190 | 56,370 | 40,783 |
| Worldwide support and development | | | | | |
| Travel & Training | | 38,998 | 887 | 39,885 | 18,768 |
| Translation | | 6,590 | 2,485 | 9,075 | 15,352 |
| Printing, Storage & Transport | | 22,636 | 22,713 | 45,349 | 43,502 |
| Nominated Workers | | 6,363 | 25,730 | 32,093 | 24,486 |
| Total Resources Expended | | <u>262,663</u> | <u>53,005</u> | <u>315,668</u> | <u>270,790</u> |
| Net Movement in Funds | | 6,947 | 1,828 | 8,775 | 16,144 |
| Net Gain/(Loss) on Investment | | (5,768) | 0 | (5,768) | 6,254 |
| Total Funds brought forward | | <u>145,541</u> | <u>4,172</u> | <u>149,713</u> | <u>127,315</u> |
| Total Funds carried forward | 3 | <u>146,720</u> | <u>6,000</u> | <u>152,720</u> | <u>149,713</u> |

BIBLE EDUCATIONAL SERVICES

BALANCE SHEET AS AT 31 DECEMBER 2022

| | Unrestricted Funds | Restricted Income Funds | Total 2022 | Total 2021 |
|--------------------------------------|-----------------------|-------------------------------|----------------|----------------|
| Note | £ | £ | £ | £ |
| Current Assets | | | | |
| Short term investments – COIF Shares | 44,383 | 0 | 44,383 | 50,151 |
| Bank Balances | <u>102,337</u> | <u>6,000</u> | <u>108,337</u> | <u>99,562</u> |
| Total Current Assets | <u>146,720</u> | <u>6,000</u> | <u>152,720</u> | <u>149,713</u> |
| | | | | |
| Funds of the Charity | | | | |
| | 3 | | | |
| Unrestricted funds – General | 102,823 | 0 | 102,823 | 113,644 |
| Unrestricted funds – Conference Fund | 43,897 | 0 | 43,897 | 31,897 |
| Restricted income funds | <u>0</u> | <u>6,000</u> | <u>6,000</u> | <u>4,172</u> |
| | <u>146,720</u> | <u>6,000</u> | <u>152,720</u> | <u>149,713</u> |

Approved by the Trustees on the date shown below and signed on their behalf by:



S J Balmer, Trustee

25 March 2023

BIBLE EDUCATIONAL SERVICES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

1. Statement of Compliance

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

2. Accounting Policies

The financial Statements have been prepared on the historical cost basis, as modified by the revaluation of investments measured at fair value through income and expenditure.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Volunteer Help

The value of any voluntary help received is not included in the financial statements but is described the trustees' annual report.

Investment Income

This is included in the financial statements when receivable.

BIBLE EDUCATIONAL SERVICES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

Investment Gains and Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the prepared and examination of statutory financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fund Accounting

The Charity has no Endowment Funds.

Restricted Funds arise from revenue donations where donors have specified the use to which the donated funds should be put (within the objects of the charity) and are held within cash funds.

Unrestricted Funds are income funds which are to be spent for the Charity's general purposes. The designated fund is part of general funds set aside by the Trustees for the Conference Fund.

Going Concern

There are no material uncertainties about the Charity's ability to continue.

3. Unrestricted and Restricted Funds

Movement of major funds

| | Fund balances at 01/01/22 £ | Incoming resources £ | Outgoing resources £ | Transfers £ | Gains and losses £ | Fund Balances at 31/12/22 £ |
|--------------------|---|----------------------------|----------------------------|----------------|--------------------------|---|
| Unrestricted Funds | | | | | | |
| - General | 113,644 | 269,610 | (262,663) | (12,000) | (5,768) | 102,823 |
| - Conference Fund | <u>31,897</u> | <u>0</u> | <u>0</u> | <u>12,000</u> | <u>0</u> | <u>43,897</u> |
| | 145,541 | 269,610 | (262,663) | 0 | (5,768) | 146,720 |
| Restricted Fund | <u>4,172</u> | <u>54,833</u> | <u>(53,005)</u> | <u>0</u> | <u>0</u> | <u>6,000</u> |
| Total Funds | <u>149,713</u> | <u>324,443</u> | <u>(315,668)</u> | <u>0</u> | <u>(5,768)</u> | <u>152,720</u> |

BIBLE EDUCATIONAL SERVICES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

4. Related Party Transactions

The Charity received donations during the year from one of its sponsors. £15,000 of these donations were specifically restricted by the donor, to be used and allocated to one of the Trustees (2021: £12,000)

These funds have been shown as a Restricted Income and a Restricted Resource expended to a Trustee.

The following payments were made to Trustees relating to the reimbursement of travel and other expenses:-

| | 2022 | 2021 |
|--------------|--------------|--------------|
| | £ | £ |
| S J E Balmer | 722 | 971 |
| S A Gillham | 1,175 | 1,167 |
| P Hartnett | 0 | 26 |
| Alison Hill | 388 | 0 |
| | <u>2,285</u> | <u>2,164</u> |

5. Fees for Examination of the Financial Statements

| | 2022 | 2021 |
|--|------------|------------|
| | £ | £ |
| Independent examiner's fees for their services | <u>360</u> | <u>360</u> |

6. Paid Employees

| | 2022 | 2021 |
|--|---------------|---------------|
| | £ | £ |
| 6.1 Staff costs | | |
| Gross wages, salaries and benefits in kind | 63,201 | 68,121 |
| Pension costs | <u>1,431</u> | <u>1,214</u> |
| Total staff costs | <u>64,632</u> | <u>69,335</u> |

6.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work
- Charitable Activities

| | |
|----------|----------|
| <u>3</u> | <u>4</u> |
|----------|----------|

No employee received employee benefits of more than £60,000 during the year (2021: Nil).



Report of the independent examiner to the trustees of Bible Educational Services (charity number 1096157) in respect of an examination carried out on the Financial Statements for the year ended 31 December 2022

I report to the trustees on my examination of the financial statements of the above charity for the year ended 31 December 2022, set out on pages 8 to 12.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Financial Statements and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: 

Date: 25 March 2023

Stephanie Stenson FCA
Patton Rainey & Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co Fermanagh
BT74 7BT

BIBLE EDUCATIONAL SERVICES

England & Wales - Charity number 1186004

Accounts

Charity Number: 1186004

BIBLE EDUCATIONAL SERVICES
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity Number: 1186004

BIBLE EDUCATIONAL SERVICES

**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

| | Page |
|-----------------------------------|-------------|
| Trustees Annual Report | 1 – 6 |
| Independent Examiner’s Report | 7 |
| Statement of Financial Activities | 8 |
| Balance Sheet | 9 |
| Notes to the Financial Statements | 10 - 12 |

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present the annual report and financial statements of Bible Educational Services (BES), which is a registered charity (number: 1186004).

Reference and administration details

Address

The registered address of the charity is:

37a Belmore Street, Enniskillen, Northern Ireland, BT74 6AA.

Trustees

The following persons are the trustees of the charity at the date of this report and, except where stated, were trustees for the whole of the year ended 31 December 2021:

S J E Balmer (Chairman)
S A Gillham (Secretary)
A M J Hill
S J Price
D J Watts
P Harknett
P Rainey (appointed 7/12/2021)

Structure, governance and management

The charity is now operating as a Charitable Incorporated Organisation (CIO). It was registered with the Charity Commission on 25 October 2019 (Number: 1186004). The Charity was previously constituted as a Charitable Trust and was registered with the Charity Commission (Number: 1096157).

The assets of the Charitable Trust were transferred to the CIO as at 1 January 2020, after the Charity Commission gave consent for this to take place.

New trustees are appointed by the trustees, who keep the composition of the trustee body under review to ensure that it includes sufficient people with the time and expertise needed to manage the charity effectively. In addition, the trustees consult with an advisory group comprising a number of people who are qualified to provide ad hoc advice and assistance to the trustees in several areas which are relevant to the charity's activities.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities

The principal objective of the charity is to advance the Christian faith by publishing and distributing Bible courses for children and adults. These courses are used by various Christian groups, including Postal Bible Schools, churches, and other Christian bodies which work with children and young people, and in schools.

The activities carried out by the charity in order to achieve this objective include:

- writing the content for several series of Bible lessons for children of all ages and for adults, creating a syllabus which covers much of the Bible over a period of years
- translating the content into other languages to make the lessons widely accessible
- designing the presentation of the lessons, and including graphics which are appropriate to the different age grades and language groups for whom individual lessons are intended
- regular review and updating of the lessons as considered necessary
- publishing the lessons by arranging printing, and by including them on the charity's website, from where they can be freely downloaded (www.besweb.com)
- publishing guidance and training material relating to the use of the courses
- making visits in the UK and overseas to groups who use or may potentially use the courses, in order to offer advice and encouragement, and to deliver training sessions.

The charity's aim is that its activities should result in its courses being as widely available as possible, in order to enhance the Bible knowledge of all who undertake the lessons. The charity does not want access to the courses to be restricted by cost. Postal Bible Schools in the developed world usually make contributions which cover the cost of printed lessons supplied to them by the charity, but (as long as the financial resources of BES allow), the ability to pay contributions is not a necessary condition for the supply of lessons. Supplies of printed lessons to the developing world are made by a charity which works with BES (see next paragraph), and all lessons on the BES website are available for free download. All training and guidance activities are carried out without charge.

In recent years there has been increasing demand for printed copies of the charity's Bible lessons from Christian groups in Eastern Europe, Africa, India and other places. These groups could not always afford to contribute to printing costs, and BES does not have the financial resources to supply substantial quantities at its own cost. This demand is being met by Revival Movement Association, a Christian printing and publishing charity based in County Down, Northern Ireland, which has printed large quantities of BES lessons and supplied them free of charge to groups in developing countries. The trustees of BES are very grateful for all that Revival Movement Association is doing to help make BES courses freely and widely available to those for whom cost would otherwise be a barrier.

The activities of BES depend heavily on the input of many people who give freely of their time because of their commitment to the charity's objectives. The trustees are very grateful to all of their volunteers, without whom the charity could not operate in the way that it does. The trustees also recognise that most of the Christian groups which use BES lessons rely on volunteers in a similar way and appreciate the efforts of all who play a part in making the courses available so widely.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

In carrying out activities during the year covered by this report, the charity trustees had regard to the guidance issued by the Charity Commission in relation to public benefit and are satisfied that significant public benefit has been achieved as a result of these activities.

Staff

During 2021, the current finance officer, Mrs Vicky Gawn, handed in her resignation to Bible Educational Services (B.E.S.) with her final day as 31st December 2021. We are thankful for her contribution to B.E.S. over the past 7 years.

The post of International Development Manager (IDM) came into effect January 2021 with Mr Stevie Walls filling the post. Despite COVID-19, there has been much development and growth internationally as is mentioned below in further detail.

Throughout the year, the number of staff employed on a permanent basis remained constant and we are greatly indebted to them for their dedicated commitment to the ministry of B.E.S.

Trustees

During the year, BES welcomed a new trustee to the board on 7th December 2021. Mrs Pamela Rainey is from Enniskillen and is a qualified accountant, she brings this expertise to the Trust at a crucial time. Pamela has very kindly offered to take on the financial parts of Mrs Vicky Gawn's post on a voluntary basis.

Regular reporting to the trustees continues via finance updates by the B.E.S. finance officer and via Key Performance Indicator (KPI) reporting, monitoring progress with regards to Editing, Translation, Printing, Training and subsequent effect on Cashflow.

Property

The B.E.S. office is now open Monday to Thursday following the COVID-19 pandemic, but with some staff still working from home. The staff team meet weekly on Zoom and also seek to meet together in the office once every 2 months.

Resources

Mr Tamas Bozsoki is the International Designer and is based in Hungary. He continues to work on the translation and design of the majority of our overseas study material and during the year. Considerable progress was made on various translation and revision projects including Albanian, Arabic, Bemba, Burmese, Chinese, Croatian, Farsi, French, German, Hungarian, Khmer, Kinyarwanda, Korean, Mongolian, Oromo, Polish, Portuguese and Swahili. At the end of the year, there were approximately 65 countries using the Bibletime booklets in over 40 languages and there were 35 ongoing translation/revision projects.

The regular revision and updating of the English study material for both the UK and English-speaking countries around the world continues and this includes the updating of both the Teacher Guides and Teacher Lesson Plans. Mr Stephen McDonald, Graphic Designer, continues to be actively involved with these revision projects as well as having responsibility for the regular updating and maintenance of our website. All of our material can be downloaded from our website, thereby allowing worldwide accessibility. (www.besweb.com)

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Overseas visits

COVID-19 prevented any international travel in 2021. However, the trustees and staff were able to meet in person at the B.E.S. office in September 2021 for a Strategy Day. This was a beneficial opportunity for the new trustees to meet the staff, see the office, and for all to consider the future of B.E.S. together.

Due to the lack of overseas visits, 127 video calls were conducted throughout 2021 with the various international partners for encouragement and to assess the needs in the country. This was very beneficial and helped to maintain contact with the various partners.

Despite the lack of travel, there has still been much progress made to develop the use of Bibletime in-country. The International Development Manager, Mr Stevie Walls, carried out several bespoke training days in Tanzania, Myanmar and Malawi, Zimbabwe, using a tailored Learning Management System (LMS) 'Train the Trainer'. This has been a great success, motivating partners to improve their use of the lessons, training others and many other countries are also now keen to receive similar training sessions in the future.

Lessons & Apps etc

The new Introduction to Bibletime Starter Lesson featuring the new characters Bes, Q, Beam and Pause was launched in Spring 2021. There have been encouraging responses to this new resource.

There has also been major revision of two main resources of B.E.S. Work has been carried out during the year on Bibletime, with the layout updated, tasks revised and the characters from the Introduction to Bibletime included in the Bibletime Levels 0-3. This has been a major task and the first revised lessons will be launched in January 2022.

New Life Study Course has also been revised, with layout and content updated, and the name changed to Bibletime Going Deeper. This will also be launched in January 2022.

Promotional Opportunities

There were no organised promotional opportunities this year due to COVID-19. However, Mr Samuel Balmer, Mr Stevie Walls and Mr Stephen Gillham had numerous Zooms and in-person deputations with churches to share of what has been happening across the world with B.E.S.

It has been encouraging to see the increase in demand for Bibletime lessons during 2021, particularly from UK schools who were including the lessons in packs sent home to their pupils. There has been a slight increase in home student usage due to the restrictions of Covid-19, and some churches have ordered materials to use with their children in the absence of Sunday Schools.

The bi-monthly print order with Henderson Print (UK printing) is now approximately 55,700 lessons, and B.E.S. are now in 140 controlled Primary schools across Northern Ireland.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Miscellaneous

Revival Movement (International printing) had printed and shipped approximately 1.35 million booklets for us by the end of 2021. We are extremely grateful for our on-going partnership with Revival Movement.

Due to the restrictions on printing in Revival Movement and smaller quantities required by some international partners, several countries printed in-country including Romania, Myanmar, the Middle East and India.

The decision was made to put into place various committees to manage the high demand in many areas of the work within B.E.S. These include a Resource Committee, International Sub-committee and a Training Committee.

Sunscool – We are in the process of finalising an MOU with Sunscool who use our resources as a basis for their online App.

Financial Review

The income of the charity arises principally from two sources. Contributions are made by Postal Bible Schools in the UK and Ireland for the cost of printed lessons supplied to them; the income is reasonably predictable. The remainder of the income is made up largely of donations from supporters of the charity (other charities, churches and individuals); this is less predictable, and more liable to fluctuate, and now represents most of the income each year. BES is grateful to its wide range of supporters for providing the finance which allows the work to grow.

Total Income remained similar to the previous year. We received considerably large one-off donations due to the closure of a church, from individuals, trusts, and a legacy. Lesson contributions increased slightly by £6,733 following the impact of the pandemic in 2020. It was also encouraging to see a further increase of £6,254 in the value of our investment with COIF Charities Investment Fund.

Payments increased by £45,078 from £225,712 to £270,790 in the year ended 31 December 2021. Worldwide Support and Development, particularly Travel & Training, are starting to increase again following the COVID-19 pandemic.

Wherever possible, the trustees avoid entering into substantial long-term financial commitments, and they undertake activities each year as funds allow (particularly in the area of overseas support and development). The charity continues to explore opportunities to widen the supporter base, producing newsletters and other material, and conducting deputation meetings, in order to make supporters and potential supporters aware of the charity's work. It is hoped that these actions will increase prayer support and financial support, and also encourage new volunteers to become involved in the work of the charity.

The accounts do not reflect the benefit of support for the charity, which is provided by unpaid volunteers, nor by supporting organisations which make office facilities available; nor do the accounts reflect the value of lessons printed by Revival Movement Association, as these are supplied directly to overseas Postal Bible Schools and other Christian groups. The charity is grateful for all such support.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees wish to draw attention to one area of activity in which a trustee has an interest. Mrs Vicky Gawn, the finance officer employed by BES on a part-time basis, is the daughter of Samuel Balmer, Chairman of the trustees. Mrs Gawn's initial employment, and all reviews of her salary and other terms of employment, have been decided upon by the trustees without the involvement of Mr Balmer. The trustees are satisfied that all such matters have been dealt with appropriately on an arm's length basis.

The charity's policy on reserves is that sufficient funds should be retained to ensure that BES can meet its financial commitments as they fall due; in addition, the trustees aim if possible, to hold general reserves equivalent to the average expenditure for a period of three to six months.

Statement of Trustees Responsibilities

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 the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them constantly;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on an on-going basis unless it is in appropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They 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.

Approved by the trustees on the date shown below and signed on their behalf by:

S J Balmer, Trustee

26 April 2022

Report of the independent examiner to the trustees of Bible Educational Services (charity number 1096157) in respect of an examination carried out on the Financial Statements for the year ended 31 December 2021

I report to the trustees on my examination of the financial statements of the above charity for the year ended 31 December 2021, set out on pages 8 to 11.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Financial Statements and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date: 26 April 2022

Thomas Samuel Patton FCA
Patton Rainey & Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co Fermanagh
BT74 7BT

BIBLE EDUCATIONAL SERVICES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|-------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| Incoming Resources | | | | | |
| Individual Gifts | | 76,562 | 3,502 | 80,064 | 56,869 |
| Church Gifts | | 22,205 | 2,535 | 24,740 | 19,170 |
| Trust Gifts | | 96,100 | 27,800 | 123,900 | 160,100 |
| Legacies | | 1,800 | 0 | 1,800 | 7,766 |
| Other Collective Gifts | | 10,400 | 0 | 10,400 | 10,000 |
| Gift Aid | | 5,674 | 0 | 5,674 | 6,008 |
| Contributions for printed lessons | | 38,844 | 0 | 38,844 | 32,111 |
| Investment Income | | 1,291 | 0 | 1,291 | 1,273 |
| Miscellaneous Income | | 221 | 0 | 221 | 267 |
| Total Incoming Resources | | <u>253,097</u> | <u>33,837</u> | <u>286,934</u> | <u>293,564</u> |
| Resources Expended | | | | | |
| Graphic design costs | | 39,171 | 0 | 39,171 | 43,373 |
| Office costs | | | | | |
| Staff salaries | 4 | 69,335 | 0 | 69,335 | 44,285 |
| Property costs | | 9,679 | 0 | 9,679 | 7,360 |
| Postage, Stationery & miscellaneous | | 9,714 | 0 | 9,714 | 10,443 |
| Printing costs | | 40,783 | 0 | 40,783 | 30,055 |
| Worldwide support and development | | | | | |
| Travel & Training | | 13,670 | 5,098 | 18,768 | 8,903 |
| Translation | | 9,098 | 6,254 | 15,352 | 11,163 |
| Printing, Storage & Transport | | 41,294 | 2,208 | 43,502 | 36,920 |
| Nominated Workers | | 4,534 | 19,952 | 24,486 | 32,850 |
| Conference Costs | | 0 | 0 | 0 | 360 |
| Total Resources Expended | | <u>237,278</u> | <u>33,512</u> | <u>270,790</u> | <u>225,712</u> |
| Net Movement in Funds | | 15,819 | 325 | 16,144 | 67,852 |
| Net Gain on Investment | | 6,254 | 0 | 6,254 | 2,650 |
| Total Funds brought forward | | <u>123,468</u> | <u>3,847</u> | <u>127,315</u> | <u>56,813</u> |
| Total Funds carried forward | 3 | <u>145,541</u> | <u>4,172</u> | <u>149,713</u> | <u>127,315</u> |

BIBLE EDUCATIONAL SERVICES

BALANCE SHEET AS AT 31 DECEMBER 2021

| | | Unrestricted | Restricted | | |
|--------------------------------------|-------------|---------------------|-------------------|----------------|----------------|
| | | Funds | Income | Total | Total |
| | Note | £ | Funds | 2021 | 2020 |
| Current Assets | | | £ | £ | £ |
| Short term investments – COIF Shares | | 50,151 | 0 | 50,151 | 43,897 |
| Bank Balances | | <u>95,390</u> | <u>4,172</u> | <u>99,562</u> | <u>83,418</u> |
| Total Current Assets | | <u>145,541</u> | <u>4,172</u> | <u>149,713</u> | <u>127,315</u> |
| | | | | | |
| Funds of the Charity | 3 | | | | |
| Unrestricted funds – General | | 113,644 | 0 | 113,644 | 103,571 |
| Unrestricted funds – Conference Fund | | 31,897 | 0 | 31,897 | 19,897 |
| Restricted income funds | | <u>0</u> | <u>4,172</u> | <u>4,172</u> | <u>3,847</u> |
| | | <u>145,541</u> | <u>4,172</u> | <u>149,713</u> | <u>127,315</u> |

Approved by the Trustees on the date shown below and signed on their behalf by:

S J Balmer, Trustee

26 April 2022

BIBLE EDUCATIONAL SERVICES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

1. Statement of Compliance

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

2. Accounting Policies

The financial Statements have been prepared on the historical cost basis, as modified by the revaluation of investments measured at fair value through income and expenditure.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Volunteer Help

The value of any voluntary help received is not included in the financial statements but is described the trustees' annual report.

Investment Income

This is included in the financial statements when receivable.

BIBLE EDUCATIONAL SERVICES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

Investment Gains and Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the prepared and examination of statutory financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fund Accounting

The Charity has no Endowment Funds.

Restricted Funds arise from revenue donations where donors have specified the use to which the donated funds should be put (within the objects of the charity) and are held within cash funds.

Unrestricted Funds are income funds which are to be spent for the Charity's general purposes. The designated fund is part of general funds set aside by the Trustees for the Conference Fund.

Going Concern

There are no material uncertainties about the Charity's ability to continue.

3. Unrestricted and Restricted Funds

Movement of major funds

| | Fund balances at 01/01/21 £ | Incoming resources £ | Outgoing resources £ | Transfers £ | Gains and losses £ | Fund Balances at 31/12/21 £ |
|--------------------|--|-------------------------------------|-------------------------------------|------------------------|-----------------------------------|--|
| Unrestricted Funds | | | | | | |
| - General | 103,571 | 253,097 | (237,278) | (12,000) | 6,254 | 113,644 |
| - Conference Fund | <u>19,897</u> | <u>0</u> | <u>0</u> | <u>12,000</u> | <u>0</u> | <u>31,897</u> |
| | 123,468 | 253,097 | (237,278) | 0 | 6,254 | 145,541 |
| Restricted Fund | <u>3,847</u> | <u>33,837</u> | <u>(33,512)</u> | <u>0</u> | <u>0</u> | <u>4,172</u> |
| Total Funds | <u><u>127,315</u></u> | <u><u>286,934</u></u> | <u><u>(270,790)</u></u> | <u><u>0</u></u> | <u><u>6,254</u></u> | <u><u>149,713</u></u> |

BIBLE EDUCATIONAL SERVICES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

4. Related Party Transactions

The Charity received donations during the year from one of its sponsors. £12,000 of these donations were specifically restricted by the donor, to be used and allocated to one of the Trustees (2020: £12,000)

These funds have been shown as a Restricted Income and a Restricted Resource expended to a Trustee.

The following payments were made to Trustees relating to the reimbursement of travel and other expenses:-

| | 2021 | 2020 |
|--------------|---------------------|---------------------|
| | £ | £ |
| S J E Balmer | 971 | 5,398 |
| S A Gillham | 1,167 | 2,372 |
| A J Street | 0 | 100 |
| P Hartnett | <u>26</u> | <u>0</u> |
| | <u><u>2,164</u></u> | <u><u>7,870</u></u> |

5. Fees for Examination of the Financial Statements

| | 2021 | 2020 |
|--|-------------|-------------|
| | £ | £ |
| Independent examiner's fees for their services | <u>360</u> | <u>360</u> |

6. Paid Employees

| | 2021 | 2020 |
|--|----------------------|----------------------|
| | £ | £ |
| 6.1 Staff costs | | |
| Gross wages, salaries and benefits in kind | 68,121 | 42,851 |
| Pension costs | <u>1,214</u> | <u>1,434</u> |
| Total staff costs | <u><u>69,335</u></u> | <u><u>44,285</u></u> |

6.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

| | | |
|-------------------------|----------|----------|
| - Charitable Activities | <u>4</u> | <u>3</u> |
|-------------------------|----------|----------|

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

BIBLE EDUCATIONAL SERVICES

England & Wales - Charity number 1186004

Accounts



Patton Rainey & Associates
Chartered Accountants and Registered Auditors

BIBLE EDUCATIONAL SERVICES
TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Registered Charity Number: 1186004



Registered to carry out audit work and regulated for a range of investment business activities in the United Kingdom by the Institute of Chartered Accountants in Ireland

BIBLE EDUCATIONAL SERVICES

**TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

| | Page |
|-------------------------------------|-------------|
| Trustees Annual Report | 1 – 6 |
| Independent Examiner's Report | 7 |
| Receipts and Payments Account | 8 |
| Statement of Assets and Liabilities | 9 |
| Accounting Policies | 10 |

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present the annual report and accounts of Bible Educational Services (BES), which is a registered charity (number: 1186004).

Reference and administration details

Address

The registered address of the charity is:

37a Belmore Street, Enniskillen, Northern Ireland, BT74 6AA.

Trustees

The following persons are the trustees of the charity at the date of this report and, except where stated, were trustees for the whole of the year ended 31 December 2020:

S J E Balmer (Chairman)

S A Gillham (Secretary)

A M J Hill

S J Price

A J Street (resigned 30/06/2020)

S R G Walls (resigned 06/09/2020)

D J Watts (appointed 29/09/2020)

P Harknett (appointed 29/09/2020)

2020 brought several changes with regards the board of trustees.

Mr Andrew Street resigned on 30th June 2020, and the trustees were extremely appreciative of his input with regards B.E.S., particularly in terms of financial reports and aiding the finance officer.

Mr Stevie Walls resigned on 6th September 2020 in order to be able to apply for the International Development Manager post.

B.E.S. also welcomed two new trustees to their board; Mrs Pam Harknett and Mr Derrett Watts were both appointed on 29th September 2020. This has been a valuable addition to the board of trustees and an answer to prayer, particularly after the resignation of two trustees within the year.

Mrs Pam Harknett works with three different groups engaged in school's work in the Bishop's Stortford and Harlow area, which covers over 30 primary schools. Her work includes assemblies, puppetry and special children's events. She and her husband are members of Bishop's Stortford Christian Assembly and have two children, Lucas and Emily.

Mr Derrett (DJ) Watts is married to Heather and they have two children, Tom and Rachel. He is a Consultant Psychiatrist, specialising in mental health addiction. Both DJ and Heather have had a long association with Postal Bible School, helping in camps in Southern Ireland and involved in the development of and leadership of the Living Word Postal Bible School in Stoke on Trent.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

The charity is now operating as a Charitable Incorporated Organisation (CIO). It was registered with the Charity Commission on 25 October 2019 (Number: 1186004). The Charity was previously constituted as a Charitable Trust and was registered with the Charity Commission (Number: 1096157).

The assets of the Charitable Trust were transferred to the CIO as at 1 January 2020, after the Charity Commission gave consent for this to take place.

New trustees are appointed by the trustees, who keep the composition of the trustee body under review to ensure that it includes sufficient people with the time and expertise needed to manage the charity effectively. In addition, the trustees consult with an advisory group comprising a number of people who are qualified to provide ad hoc advice and assistance to the trustees in several areas which are relevant to the charity's activities.

Objectives and activities

The principal objective of the charity is to advance the Christian faith by publishing and distributing Bible courses for children and adults. These courses are used by various Christian groups, including Postal Bible Schools, churches, and other Christian bodies which work with children and young people, and in schools.

The activities carried out by the charity in order to achieve this objective include:

- writing the content for several series of Bible lessons for children of all ages and for adults, creating a syllabus which covers much of the Bible over a period of years
- translating the content into other languages to make the lessons widely accessible
- designing the presentation of the lessons, and including graphics which are appropriate to the different age grades and language groups for whom individual lessons are intended
- regular review and updating of the lessons as considered necessary
- publishing the lessons by arranging printing, and by including them on the charity's website, from where they can be freely downloaded (www.besweb.com)
- publishing guidance and training material relating to the use of the courses
- making visits in the UK and overseas to groups who use or may potentially use the courses, in order to offer advice and encouragement, and to deliver training sessions.

The charity's aim is that its activities should result in its courses being as widely available as possible, in order to enhance the Bible knowledge of all who undertake the lessons. The charity does not want access to the courses to be restricted by cost. Postal Bible Schools in the developed world usually make contributions which cover the cost of printed lessons supplied to them by the charity, but (as long as the financial resources of BES allow), the ability to pay contributions is not a necessary condition for the supply of lessons. Supplies of printed lessons to the developing world are made by a charity which works with BES (see next paragraph), and all lessons on the BES website are available for free download. All training and guidance activities are carried out without charge.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

In recent years there has been increasing demand for printed copies of the charity's Bible lessons from Christian groups in Eastern Europe, Africa, India and other places. These groups could not always afford to contribute to printing costs, and BES does not have the financial resources to supply substantial quantities at its own cost. This demand is being met by Revival Movement Association, a Christian printing and publishing charity based in County Down, Northern Ireland, which has printed large quantities of BES lessons and supplied them free of charge to groups in developing countries. The trustees of BES are very grateful for all that Revival Movement Association is doing to help make BES courses freely and widely available to those for whom cost would otherwise be a barrier.

The activities of BES depend heavily on the input of many people who give freely of their time because of their commitment to the charity's objectives. The trustees are very grateful to all of their volunteers, without whom the charity could not operate in the way that it does. The trustees also recognise that most of the Christian groups which use BES lessons rely on volunteers in a similar way and appreciate the efforts of all who play a part in making the courses available so widely.

In carrying out activities during the year covered by this report, the charity trustees had regard to the guidance issued by the Charity Commission in relation to public benefit and are satisfied that significant public benefit has been achieved as a result of these activities.

Staff

Throughout the year, the number of staff employed on a permanent basis remained constant and we are greatly indebted to them for their dedicated commitment to the ministry of Bible Educational Services (B.E.S.).

In July 2020, finance officer Mrs Vicky Gawn requested a reduction in her contract from 3 days to 2.5 days per week. The trustees agreed to this amendment and thus far, she has sufficient days to complete her necessary tasks for B.E.S.

With the increased expansion in the translation, design and use of B.E.S. resources across the world in over 40 languages and 65 countries, the B.E.S. trustees identified the need for an International Development Manager. The post was advertised in September 2020, interviews were carried out, and a suitable candidate was found in October 2020 in previous B.E.S. trustee Mr Stevie Walls. He will be mainly involved in training and development working alongside the current B.E.S. staff, Mr Stephen Gillham (Trust Secretary) and Mr Sam Balmer (International Director) Stevie will be salaried by B.E.S. three days per week from January 2021. As a faith-based ministry, B.E.S. continue to look to the Lord to meet this need. Stevie and his wife Claire are being commended to the work of the Lord by their local church in Castlereagh and they will be looking to the Lord to meet the remainder of their financial and practical needs.

Property

Due to the COVID-19 pandemic, the office in Enniskillen closed in March 2020 and the office staff worked from home for a large portion of the year, carrying out regular team meetings via Zoom. The B.E.S. office reopened at the end of June 2020 and the staff aimed to work in the office one day together each week from June to December. B.E.S. were given a very generous reprieve from rent for 3 months, for which we are very grateful. This also meant that office overheads were lower than usual. It is expected that this will continue to be the case at the start of 2021 with COVID-19 restrictions still in place.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Resources

Mr Tamas Bozsoki is the International Designer and is based in Hungary. This year marks 10 years working with B.E.S.! He continues to work on the translation and design of the majority of our overseas study material and during the year, considerable progress was made on various translation and revision projects including Amharic, Arabic, Burmese, Chinese, Falam Chin, Farsi, French, German, Kinyarwanda, Oromo, Polish, Portuguese, Swahili and Turkish. Two new translation projects were started during the year; Mongolian and Korean. At the end of the year, there were approximately 65 countries using the Bibletime booklets in over 40 languages and there were 27 ongoing translation/revision projects.

The regular revision and updating of the English study material for both the UK and English-speaking countries around the world continues and this includes the updating of both the Teacher Guides and Teacher Lesson Plans. Mr Stephen McDonald, Graphic Designer, continues to be actively involved with these revision projects as well as having responsibility for the regular updating and maintenance of our website. During 2020, major improvements have been made to the website to make it more user friendly and accessible in all countries/languages. All of our material can be downloaded from our website, thereby allowing worldwide accessibility. (www.besweb.com)

Overseas visits

COVID-19 prevented any extensive travel in 2020. A face to face trustees meeting was cancelled due to lockdown measures, as well as several of the International Secretary's scheduled trips. However, Mr Stephen Gillham had taken a trip to Burkina Faso and Ethiopia in January to conduct training sessions and visit schools where Bibletime is being used to teach children about the Bible and the French language.

Mr Samuel Balmer had also attended the BlueMed Conference in Malta in February 2020 which proved very beneficial for making various contacts with partners from the MENA region.

B.E.S. were also delighted to be able to send their B.E.S. partner in Brazil, Mr Alexandre Torres, to Angola in January 2020 to complete training there with over 100 Sunday School teachers on how to use the Bibletime lessons effectively.

Due to the lack of overseas visits, Mr Samuel Balmer, assisted by Mrs Angela Johnston, conducted 75 video calls throughout October and November 2020 with the various international partners for encouragement and to assess the needs in the country in terms of COVID-19 and the resulting restrictions. This was very beneficial and helped to maintain contact with the various partners.

Lessons & Apps etc

Despite the outbreak of COVID-19 during 2020, B.E.S. had a busy, productive year, with many new projects on the horizon, one of which is a new Starter Lesson. This is designed with the intention of replacing the current Starter Lesson Series across all levels. It is in the format of an A4 comic-strip and features characters Bes, Q, Beam and Pause who, through conversation, explain the Gospel message, ending with a Bibletime signup sheet at the end. This will be initially distributed widely across the UK, with the hope that many, young and old, would learn Gospel truth simply from reading the literature, and that many more children would sign up to complete the Bibletime lessons. The hope is that the Starter Lesson will be finished and available for printing and distribution in Spring 2021.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Promotional Opportunities

There were no organised promotional opportunities this year due to COVID-19. However, Mr Samuel Balmer and Mr Stephen Gillham had numerous Zooms with churches to share of what has been happening with B.E.S.

It has been encouraging to see the increase in demand for Bibletime lessons during 2020, particularly from schools who were including the lessons in packs sent home to their pupils. There has been a slight increase in home student usage due to the restrictions of Covid-19, and some churches have ordered materials to use with their children in the absence of Sunday Schools. The bi-monthly print order with Henderson Print (UK printing) is now approximately 51,000 lessons.

Miscellaneous

Revival Movement (International printing) closed in March 2020 for several months due to COVID-19, affecting the printing of lessons. However, by the end of the year, Revival Movement had printed and shipped almost 2 million booklets for us. We are extremely grateful for our on-going partnership with Revival Movement.

Due to the restrictions on printing in Revival Movement and smaller quantities required by some international partners, several countries printed in-country including Philippines, Myanmar, the Middle East and India.

B.E.S. partnered with Crown Jesus Ministries, providing a Christmas Bibletime lesson for every child involved in their Christmas outreach programme. There were over 4,000 children engaged with the programme.

Financial Review

Because of the charity's structure and scale of activities, and because it does not have significant non-cash assets, the trustees consider that a receipts and payments basis of preparing the accounts is appropriate. Consequently, the accounts for the year ended 31 December 2019 comprise a receipts and payments account (page 8) and a statement of assets and liabilities (page 9).

The income of the charity arises principally from two sources. Contributions are made by Postal Bible Schools in the UK and Ireland for the cost of printed lessons supplied to them; the income is reasonably predictable. The remainder of the income is made up largely of donations from supporters of the charity (other charities, churches and individuals); this is less predictable, and more liable to fluctuate, and now represents most of the income each year. BES is grateful to its wide range of supporters for providing the finance which allows the work to grow.

Total Receipts increased by £22,618. An increase was seen in the majority of donor categories, with considerably large one-off donations received due to the closure of a church, from individuals and a legacy. It is significant to mention that our largest trust donor brought their annual gift forward a few months, inflating our end of year balance and so we anticipate a significantly reduced closing balance at the end of 2021. Lesson contributions were significantly lower by £9,111 which was due to the pandemic. However, it was encouraging to see a further increase of £2,650 in the value of our investment with COIF Charities Investment Fund.

BIBLE EDUCATIONAL SERVICES

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Payments decreased by £66,888, which is mostly due to the large expenditure of £83,021 last year towards the 2019 Conference. Travel & Training and Translation were also largely reduced due to the COVID-19 pandemic and lack of international travel.

Wherever possible, the trustees avoid entering into substantial long-term financial commitments, and they undertake activities each year as funds allow (particularly in the area of overseas support and development). The charity continues to explore opportunities to widen the supporter base, producing newsletters and other material, and conducting deputation meetings, in order to make supporters and potential supporters aware of the charity's work. It is hoped that these actions will increase prayer support and financial support, and also encourage new volunteers to become involved in the work of the charity.

The accounts do not reflect the benefit of support for the charity which is provided by unpaid volunteers, nor by supporting organisations which make office facilities available; nor do the accounts reflect the value of lessons printed by Revival Movement Association, as these are supplied directly to overseas Postal Bible Schools and other Christian groups. The charity is grateful for all such support.

The trustees wish to draw attention to one area of activity in which a trustee has an interest. Mrs Vicky Gawn, the finance officer employed by BES on a part-time basis, is the daughter of Samuel Balmer, Chairman of the trustees. Mrs Gawn's initial employment, and all reviews of her salary and other terms of employment, have been decided upon by the trustees without the involvement of Mr Balmer. The trustees are satisfied that all such matters have been dealt with appropriately on an arm's length basis.

The charity's policy on reserves is that sufficient funds should be retained to ensure that BES can meet its financial commitments as they fall due; in addition, the trustees aim if possible to hold general reserves equivalent to the average expenditure for a period of three to six months.

Approved by the trustees on the date shown below and signed on their behalf by:



S J Balmer, Trustee

23 March 2021



Report of the independent examiner to the trustees of Bible Educational Services (charity number 1096157) in respect of an examination carried out on the accounts for the year ended 31 December 2020

I have examined the accounts comprising the receipts and payments account and statement of assets and liabilities for the year ended 31 December 2020, set out on pages 8 to 10.

Respective responsibilities of trustees and independent examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 seeking explanations from the 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.

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 Charities Act: and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *W K Rainey*

Date: 23 March 2021

William Kenneth Rainey FCA
Patton Rainey & Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co Fermanagh
BT74 7BT

BIBLE EDUCATIONAL SERVICES

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

| | Unrestricted Funds £ | Restricted Funds £ | Total 2020 £ |
|-------------------------------------|----------------------------|--------------------------|-----------------------|
| Receipts | | | |
| Individual Gifts | 52,019 | 4,850 | 56,869 |
| Church Gifts | 19,170 | 0 | 19,170 |
| Trust Gifts | 127,700 | 32,400 | 160,100 |
| Legacies | 7,766 | 0 | 7,766 |
| Other Collective Gifts | 10,000 | 0 | 10,000 |
| Gift Aid | 6,008 | 0 | 6,008 |
| Contributions for printed lessons | 32,111 | 0 | 32,111 |
| Investment Income | 1,273 | 0 | 1,273 |
| Miscellaneous Income | 267 | 0 | 267 |
| Investment Increase | <u>2,650</u> | <u>0</u> | <u>2,650</u> |
| Total Receipts | <u>258,964</u> | <u>37,250</u> | <u>296,214</u> |
| Payments | | | |
| Graphic design costs | 41,373 | 2,000 | 43,373 |
| Office costs | | | |
| Staff salaries | 44,285 | 0 | 44,285 |
| Property costs | 7,360 | 0 | 7,360 |
| Postage, Stationery & miscellaneous | 10,443 | 0 | 10,443 |
| Printing costs | 30,055 | 0 | 30,055 |
| Worldwide support and development | | | |
| Travel & Training | 8,153 | 750 | 8,903 |
| Translation | 7,360 | 3,803 | 11,163 |
| Printing, Storage & Transport | 26,420 | 10,500 | 36,920 |
| Nominated Workers | 6,000 | 26,850 | 32,850 |
| Conference Costs | <u>360</u> | <u>0</u> | <u>360</u> |
| Total Payments | <u>181,809</u> | <u>43,903</u> | <u>225,712</u> |
| Net Receipts (Payments) | 77,155 | (6,653) | 70,502 |
| Total Funds at beginning of year | <u>46,313</u> | <u>10,500</u> | <u>56,813</u> |
| Total Funds at end of year | <u>123,468</u> | <u>(3,847)</u> | <u>127,315</u> |

BIBLE EDUCATIONAL SERVICES

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2020

| | |
|---|-----------------------|
| | 2020 |
| | £ |
| Bank and Cash Balances | |
| Bank Balances | 83,418 |
| Investments: COIF Charities Investment Fund | <u>43,897</u> |
| Total funds | <u><u>127,315</u></u> |

We confirm that Bible Educational Services did not have any other assets or liabilities that have not been included in the above as at 31 December 2020.

Funds Reconciliation

| | Unrestricted Funds | | Restricted Funds | Total Funds |
|------------------------------------|-----------------------|----------------------|---------------------|-----------------------|
| | General | Conference Fund | | |
| | £ | £ | £ | £ |
| Balance at 1 January 2020 | 38,063 | 8,250 | 10,500 | 56,813 |
| Net movement in funds | <u>65,508</u> | <u>11,647</u> | <u>(6,653)</u> | <u>70,502</u> |
| Balance at 31 December 2020 | <u><u>103,571</u></u> | <u><u>19,897</u></u> | <u><u>3,847</u></u> | <u><u>127,315</u></u> |

Approved by the Trustees on the date shown below and signed on their behalf by:

S J Balmer, Trustee



23 March 2021

BIBLE EDUCATIONAL SERVICES

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies

Basis of Accounts

As the total income of the charity is usually less than £250,000 the Trustees have elected to prepare its accounts on a receipts and payments basis.

Fund Accounting

The Charity has no Endowment Funds.

Restricted Funds arise from revenue donations where donors have specified the use to which the donated funds should be put (within the objects of the charity) and are held within cash funds.

Unrestricted Funds are income funds which are to be spent for the Charity's general purposes. The designated fund is part of general funds set aside by the Trustees for the Conference Fund.

Income

Income relates to donations and gifts received along with Gift Aid reclaims received from HM Revenue & Customs.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to a category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Going Concern

There are no material uncertainties about the Charity's ability to continue.

2. Related Party Transactions

The Charity received donations during the year from one of its sponsors. £21,000 of these donations were specifically restricted by the donor, to be used and allocated to one of the Trustees.

These funds have been shown as a restricted funds receipt and a restricted funds payment to a Trustee.

The following payments were made to Trustees relating to the reimbursement of travel and other expenses:-

| | |
|--------------|--------|
| S J E Balmer | £5,398 |
| S A Gillham | £2,372 |
| A J Street | £100 |