



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

BIBLE EDUCATIONAL SERVICES

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

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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.

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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.

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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.

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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.

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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.

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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

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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>

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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	Conference Fund	Restricted Funds	Total Funds
	General			
	£	£	£	£
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

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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