

**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**

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## **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](http://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 7<sup>th</sup> 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](http://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 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

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 £
<b>Incoming Resources</b>					
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		<u>221</u>	<u>0</u>	<u>221</u>	<u>267</u>
<b>Total Incoming Resources</b>		<u>253,097</u>	<u>33,837</u>	<u>286,934</u>	<u>293,564</u>
<b>Resources Expended</b>					
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		<u>0</u>	<u>0</u>	<u>0</u>	<u>360</u>
<b>Total Resources Expended</b>		<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

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		Unrestricted Funds	Restricted Income Funds	Total 2021	Total 2020
	Note	£	£	£	£
<b>Current Assets</b>					
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>
<b>Total Current Assets</b>		<u>145,541</u>	<u>4,172</u>	<u>149,713</u>	<u>127,315</u>
 <b>Funds of the Charity</b>					
	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**

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#### **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 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 2021

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#### 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	19,897	0	0	12,000	0	31,897
	123,468	253,097	(237,278)	0	6,254	145,541
Restricted Fund	3,847	33,837	(33,512)	0	0	4,172
<b>Total Funds</b>	<u>127,315</u>	<u>286,934</u>	<u>(270,790)</u>	<u>0</u>	<u>6,254</u>	<u>149,713</u>

## **BIBLE EDUCATIONAL SERVICES**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **YEAR ENDED 31 DECEMBER 2021**

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#### **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:-

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

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

#### **6. Paid Employees**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>6.1 Staff costs</b>		
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><u>4</u></u>	<u><u>3</u></u>
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No employee received employee benefits of more than £60,000 during the year (2021: Nil).