

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 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	43,897	0	0	9,000	0	52,897
	146,720	286,543	(279,676)	0	4,078	157,665
Restricted Fund	6,000	98,015	(43,732)	0	0	60,283
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

	<u>3</u>	<u>3</u>
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No employee received employee benefits of more than £60,000 during the year (2022: Nil).