

Edinburgh Bible College
Trustees' Report and Accounts
Year ended 31 July 2021
Scottish Charity No. SC043657

Edinburgh Bible College

Contents of the Accounts *for the Year Ended 31 July 2021*

	Page
Charity Information	1
Report of the Trustees	2 - 4
Report of the Independent Examiner	5
Statement of Receipts and Payments	6
Statement of Balances	7
Notes to the Accounts	8

Edinburgh Bible College

Charity Information *for the Year Ended 31 July 2021*

Trustees

Rev Iain Shaw	Resigned 7 th December 2020
Rev David S Randall	Resigned 8 th March 2021
George Innes	Resigned 8 th February 2021
Rev Kieran Banks	
Dr Adrian Holdsworth	
Nigel Kenny	
James Fraser	
Pastor David Childs	Appointed 24 th September 2020
Rev Greig Ferguson	Appointed 16 th March 2021
Professor Steve Taylor	Appointed 22 nd March 2021
Rev Andy Longwe	Appointed 2 nd April 2021

Office Bearers

Rev Kieran Banks (Chairperson)
Dr Adrian Holdsworth (Vice-Chairperson)
Rev John Brand (Principal)
Mr Eric A Purves (Secretary)

Principal Office and OSCR contact address

39 Greendykes Road
Broxburn
EH52 5AF

Website: www.edinburghbiblecollege.co.uk

Bankers

The Co-operative Bank
P O Box 250
Skelmerdale
WN8 6WT

Independent Examiner

Alan Cunningham, C.A.
Alexander Sloan
Accountants and Business Advisers
50 Melville Street
Edinburgh
EH3 7HF

Edinburgh Bible College

Trustees' Report and Accounts for the Year Ended 31 July 2021

The Trustees present their Report and Accounts for the charity for the accounting year ended 31 July 2021.

Status of Charity and Governing Document

Edinburgh Bible College ("the charity") is a Scottish Charitable Incorporated Organisation (SCIO) (No. SC043657) established on 18 December 2012 and governed by its Constitution.

Organisational structure

The structure of the organisation consists of:

- *The Trustees* – who are the organisation's only members.
- *The Board of Directors* – who control the activities of the organisation; for example, the Board is responsible for monitoring the teaching and for monitoring and controlling the financial position of the organisation.
- *The Council of Reference*, drawn from amongst local churches and from wider afield in such areas as Christian ministry, teaching, education, literature and business – who have the right to attend Annual General Meetings and any Special Meeting. They have an advisory role under the Constitution - they may suggest people to serve as Trustees, inform succession planning and development of the activities of the College, and advise on any useful changes to the Constitution over time.

The Board of Directors ("the Board") comprises the Trustees and the Principal of the College.

The Principal is responsible for the day to day management and direction of the College and is directly accountable to the Trustees.

Trustees and Office Bearers

The Trustees and Office Bearers who served during the year and to date are listed on page 1.

Appointment of Trustees

The Board's procedure in relation to considering a person nominated for the role of Trustee is as follows. If the nominated person is considered to be suitable and has the required skills and experience, the Principal would meet with the person in order to (1) explain the ethos and workings of the College (2) assess the person's eligibility as a potential Trustee and (3) ensure the person's awareness of a Trustee's statutory responsibilities. The nominated person would be given time to reflect on the role of Trustee and, assuming no reason debarring involvement, the nominated person would be invited to attend the next Board meeting as an observer. Thereafter, the nominated person would meet with the Chairman, Vice-Chairman and the Principal to further explore the role and involvement of a Trustee. Details of this meeting would be conveyed to the other members of the Board and, in the event of a unanimous decision by the Board, the nominated person would be invited to become a Trustee.

The Trustees serve voluntarily and meet quarterly.

Objectives and Activities

The aim of Edinburgh Bible College shall be to promote the advancement of education and religion which is achieved through equipping God's people for God's purposes by training in Scotland and wider afield through personal interaction and distance learning in the teaching of the Bible and historic doctrines of the Christian faith. This will focus on and be structured to encourage their spiritual growth and equip them for effective Christian ministry.

Achievements and Performance

Since the College started in September 2012, the aim has been to provide training and teaching in as flexible a way as possible. As a result of the Coronavirus pandemic the lectures have moved exclusively to the zoom platform but the overall framework has not changed with five hours of lectures provided for three days each week. These are live and video recorded so that the students can access them at any time via the Moodle platform along with the notes provided for each module. They are not only available to students studying for a Diploma over a two year period, but also to students who may wish to dip in and study a particular module. Continuing with the evolution, a Blended Learning Diploma has been introduced to allow students who have other time pressures and commitments to study remotely for a Diploma over a longer period of time, perhaps one or two days a week. It is intended, as circumstances permit, that they will attend face to face lectures for one week a term.

An audio of a lecture and notes are also available as part of the eLearning program. This allows students to study subjects at their own pace, at a time that suits them and in the order they wish. Some are studying individual modules whilst others are following a prescribed pattern leading to an online Certificate.

Moving the lectures on to Zoom initially proved challenging but the teaching has been adapted to successfully overcome any issues arising, and equipment has been purchased to enhance the level of production. Using Zoom has allowed students, in different parts of Britain, United States and Africa to benefit from the lectures. Although the number of students studying for a Diploma is relatively small, we have a significant number of students registered either for individual zoom modules or our eLearning program.

We did not run our Advanced Ministry Apprenticeship Programme this year as it is a mixture of academic and practical training leading to a Licentiate in Theology. The pandemic restrictions would have made this impossible.

One of our core values is to have modules taught by those we describe as practitioners – Christian workers who have practical experience in their field and who can also ensure that courses are academically challenging. We have a group of such people that we can call on to teach as the syllabus requires and we are grateful to them for their continued support. During the year, in addition to the Principal and Vice Principal (in-house lecturers), six external lecturers delivered modules on a range of subjects.

The College could not continue to operate without the ongoing support of the Trustees/Board Members, some of whom also teach modules, and the tireless work of staff, some who work behind the scenes. The Rev David Randall retired as Chairman and from the Board in March, as did the Vice Chairman Mr George Innes and the Rev Iain Shaw. We thank them for their contribution over the past six years and welcome the appointment of Rev Kieran Banks as Chairman and Dr Adrian Holdsworth as Vice Chairman. Other appointments to the Board were Pastor David Childs, Rev Greg Ferguson, Professor Steve Taylor and the Rev Andy Longwe.

To keep the student fees affordable, we rely on gifts and donations in order to pay our way. Over the year, a number of people have supported our work regularly every month as part of 'Friends of EBC'. We have also received significant donations from individuals. We acknowledge their generosity and are grateful to them and to God for their support and provision.

Edinburgh Bible College

Trustees' Report and Accounts for the Year Ended 31 July 2021

Financial Review

Results for the year

Per the *Statement of Receipts and Payments* on page 6, the charity reported Net Payments (i.e. a Deficit) for the year of £4,516 (2020 - Surplus £7,523).

Reserves Policy

The Trustees' policy is to maintain Unrestricted Funds at a level sufficient to meet the charity's annual administrative and external governance costs. Per the General Fund within the *Statement of Balances* on page 7, the charity's Unrestricted Funds at 31 July 2021 amounted to £8,692 (2020 - £13,208) which was acceptable to the Trustees.

Covid-19

Having adapted the College's activities, the Trustees are confident that the College has sufficient financial support from course fees and donations to withstand Covid-19 and continue the College's important work.

Statement of Trustees' Responsibilities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable them to ensure that the Accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's Constitution. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

The Trustees recommend Alan Cunningham C.A., a Partner in Alexander Sloan, Accountants and Business Advisers, remains in office as Independent Examiner until further notice.

Approved by the Trustees on 6 December 2021 and signed on their behalf by:

Kieran Banks

Rev Kieran Banks
Trustee / Chairperson

I report on the Accounts of the charity for the year ended 31 July 2021 which are set out on pages 6 to 8.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the Accounts as required under Section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks 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 I do not express an audit opinion on the view given by the Accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - o to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - o to prepare Accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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.

Alan Cunningham

Alan Cunningham, C.A.

Partner

Alexander Sloan
Accountants and Business Advisers
50 Melville Street
Edinburgh
EH3 7HF

Date: 9/12/2021

Edinburgh Bible College

Statement of Receipts and Payments for the Year Ended 31 July 2021

	Unrestricted Funds		2021	2020
	General	Designated	Total	Total
	£	£	£	£
Receipts				
<i>Voluntary Income:</i>				
Donations (including Gift Aid)	3,513	-	3,513	14,066
<i>Income from charitable activities</i>				
Course Fees	18,822	-	18,822	24,700
<i>Income from trading activities</i>				
Sales of books and College fleeces	42	-	42	569
Total Receipts	22,376	-	22,376	39,335
Payments				
<i>Charitable Activities:</i>				
General administration	3,240	-	3,240	2,687
Items for resale	-	-	-	583
Office equipment	813	-	813	46
Printing and publicity	430	-	430	1,426
Rent	400	-	400	1,200
Travel and subsistence	337	-	337	1,384
Tutor fees	20,928	-	20,928	21,978
Website redevelopment	-	-	-	1,800
<i>Governance Costs:</i>				
Independent Examiner's Fee	744	-	744	708
Total Payments	26,892	-	26,892	31,812
Net (Payments)/Receipts for the year	(4,516)	-	(4,516)	7,523

The Notes on page 8 form an integral part of these Accounts.

Edinburgh Bible College

Statement of Balances as at 31 July 2021

	Notes	Unrestricted Funds		2021	2020
		General	Designated	Total	Total
		£	£	£	£
Bank and Cash in Hand					
Opening balances		13,208	1,800	15,008	7,485
Net (Payments)/Receipts for the year		(4,516)	-	(4,516)	7,523
Closing Balances		8,692	1,800	10,492	15,008
Reserves					
General Fund	1	8,692	-	8,692	13,208
Designated Fund	1	-	1,800	1,800	1,800
		8,692	1,800	10,492	15,008
Liabilities					
Independent Examiner's Fee		770	-	770	744
		770	-	770	744

Approved by the Trustees on 6 December 2021 and signed on their behalf by:

Kieran Banks

Rev Kieran Banks

Trustee/Chairperson

The Notes on page 8 form an integral part of these Accounts.

1. Accounting policies

Basis of Accounting

The Accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Purpose of Funds

Unrestricted

General Fund: encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

Designated Fund: represents funds earmarked by the Trustees to assist students with the funding of their fees, when required.

VAT

The charity is not registered for VAT and accordingly, expenditure includes VAT where appropriate.

2. Charitable Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

3. Trustees' remuneration and expenses

No Trustees or any persons connected with them received any remuneration or reimbursed expenses during the period in their capacity as Trustee. The following fees and reimbursed expenses were paid to Trustees in their capacity as Tutors.

Trustee	Dr Adrian Holdsworth £	Rev Kieran Banks £	Rev David Randall £	Pastor David Childs £
<i>Year ended 31 July 2021</i>				
Tutor fees	525	25	-	25
Reimbursed travel	-	-	-	-
Total 2021	525	25	-	25
Trustee	Dr Adrian Holdsworth £	Rev Kieran Banks £	Rev David Randall £	
<i>Year ended 31 July 2020</i>				
Tutor fees	788	520	450	
Reimbursed travel	37	88	-	
Total 2020	824	608	450	