FreeBibleimages Ltd Report and Accounts

Year ended 31 December 2025

FreeBibleimages Ltd

Company Information
for the year ended 31 December 2025

Directors/Trustees	N Anderegg (appointed 26 September 2025) A Bird (resigned 29 January 2025) R Bird R Burn (resigned 27 April 2025) S Jones (appointed 26 September 2025) C Manby (resigned 13 February 2026) S Mynard (appointed 26 September 2025) P Stiff M Tierney
Directors other than Trustees	P Thompson G Thompson
Company Secretary	R Burn (resigned 27 April 2025)
Governing Document	Memorandum and Articles of Association dated 20 March 2012 Governing Trustee Document dated 30 January 2013
Company Registration Number	7998416
Charity Registration Number	1150890
Registered Office	20-22 Wenlock Road London N1 7GU
Independent Examiner	Neville Reid 19 Mills Grove London, E14 0RH
Bankers	Santander

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FreeBibleimages Ltd

Report of the Directors
for the year ended 31 December 2025

The Trustees have pleasure in submitting their Report and Accounts for the year.

Objectives and activities

The objective of the Charity is the advancement of the Christian faith through the provision of free downloadable Bible story images, for the benefit of the public, for use in teaching the Bible in homes, schools, churches and communities around the world.

Our activities include the creation of images (either photographic or illustration) offline which are then loaded onto a website. We also encourage Christian artists and organisations to donate to the project sets of Bible story images they have created. They choose a Creative Commons licence under which we can distribute them for free use in teaching or define their own terms of download to protect their images from abuse and give copyright cover where needed. We have 58 contributing Christian artists and organisations with more being added each year.

There are typically 10 to 30 images per story. People globally are able to access the website and freely download stories or images and use them in teaching. The images can also be projected live from the site in slide-show view from phones, tablets, or computers to larger screens via Bluetooth or other airplay technologies.

Main activities during the year

At the beginning of the year we said goodbye to two of our Trustees, Alan Bird, and Rob Burn, who retired. Alan Bird was a founder member of the project and Rob looked after our legal side. We want to thank them both for their valuable input over many years. We were delighted to welcome new Trustees, Nicola Anderegg, Shirley Jones and Simon Mynard.

2025 saw growth in visitors to our sites as follows: English 2.0%, Spanish 60.1%, Portuguese 59.3%, Hindi 19.0%, German 53.5%, Chinese 35.3% and Arabic 53.5%. There were falls in visitors to our Polish site -5.3% and Romanian -4.0%. The French and Russian sites are in their first year so we cannot make comparisons.

It was decided in January to develop a translated version of our website in Russian. Christian translators were able to translate the website text and over 600 Bible stories. The site was launched in November 2025.

Also in 2025, we added 122 new stories to our English site so it now has 1600 story sets. We added 1326 stories to our translated sites so we now have the following totals on these sites: Spanish 1155, Portuguese 979, Polish 985, Hindi 812, German 1490, Romanian 224, Chinese 421, Arabic 276, Russian 602 and French 1000. A total of 8,214 sets.

Workflow developments were made to ensure consistency of content across our websites by David Gosnell.

In September, we purchased the copyright of over one thousand 'Glory Story' images and we plan to optimise these to create wide-screen higher quality versions using Adobe Firefox A.I. technology. We also plan to create wide-screen versions of the Sweet publishing images in 2026.

We evaluated the use of Artificial Intelligence (A.I.) and its potential use in generating and editing images. We have concerns that the copyright of all our contributors is respected and we are developing a filter to enable our users to quickly identify images that can be reused with AI and those that cannot. This will be based on the terms of download copyright holders have established with us.

We will keep developments in this area under review. A.I. image regeneration can benefit us in creating better quality versions of images where we hold the copyright. It could also be used to extend existing images to wide-screen versions where we have the permission of the copyright holder to do so. Any implementation of AI needs to uphold copyright, Biblical accuracy and our Christian values.

We thank God for the continued growth of this project.

Volunteers

We have 8 volunteers using our online translation portal to translate our stories into French, German, Telugu, Hindi, Arabic, Chinese, Spanish and Portuguese.

Public benefit

The Trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission.

Future direction

God willing, our main focus in 2026 will be to develop a new website – www.freebiblevideo.org – as an online site for people to view and play Bible story videos that are free to view and without advertising. It will have a safe interface for use in homes, schools and churches by all age groups.

We shall examine the use of Artificial Intelligence (AI) technology in video and image creation and safeguard our existing contributors from copyright infringements and potential AI misuse. We will implement filters on our websites to identify images that our users can use in AI image and video generation and those they cannot use without infringing our terms of download.

We shall develop better quality versions of image sets using A.I. where we have the permission of the copyright holders to do so and they keep copyright on the upgraded images.

Financial Review

In 2025, income reduced by £4,100 compared to 2023, while total expenditure fell by £700. The overall result for the year was a deficit of income over expenditure of £5,400. The Charity ended the year with £31,200 in general reserves and nothing in restricted funds.

Reserves Policy

The Charity aims to hold free reserves not less than £14,000, which would be sufficient to cover forthcoming expenditure for 6 months. It has a bank balance that is regularly reviewed by the Trustees, and year on year the income broadly matches expenditure. The Charity's general reserves have decreased over the year but remain above the target.

Risk Statement

The Charity is not exposed to any major financial risk.

Governing documents

The company's governing documents are the Memorandum and Articles of Association dated 20 March 2012, and the Governing Trustee Document dated 30 January 2013.

Governance

The company is controlled by its Governing Trustee Document and the Memorandum and Articles of Association, and is limited by guarantee, as defined by the Companies Act 2006.

The company was incorporated on 20th March 2012.

The policy and operating decisions of the Charity rest with the Trustees, who are also Directors for the purposes of company law. They meet regularly to monitor the activities of the company.

Paul and Gill Thompson resigned as Trustees in 2018 when it was agreed to pay Paul to lead the work of sourcing, creation and formatting new content. Paul continues to attend Trustee meetings as an advisor but takes no part in decision-making. Because of his prominent role in the company's activities, Paul is still registered as a Director of the company, as is Gill.

Procedure for appointing Trustees

Trustees are appointed for a term of 3 years by resolution passed at a special meeting in accordance with the provisions of the Governing Trustee Document.

Directors' responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the Charity and of its income and expenditure for the year. In preparing the financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the Charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors/Trustees on 25 September 2026 and signed on their behalf by:

Robert Bird

Simon Mynard

Independent Examiner's Report to the Trustees of FreeBibleimages Ltd

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Charity (who are also Directors of the Company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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 accounts to be reached.



Neville Reid ACA

19 Mills Grove
Poplar
London E14 0RH

25 September 2026

FreeBibleimages Ltd

Statement of Financial Activities
for the year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	27,415	3,535	30,950	35,087
Investments	3	353	-	353	359
Total income and endowments		27,768	3,535	31,303	35,446
EXPENDITURE ON:					
Raising funds	5	387	326	713	403
Charitable activities	5	29,859	6,116	35,975	36,999
Total expenditure		30,246	6,442	36,688	37,402
Net income/(expenditure)		(2,478)	(2,907)	(5,385)	(1,956)
Transfers between funds	12	(2,907)	2,907	-	-
Net movement in funds		(5,385)	-	(5,385)	(1,956)
Reconciliation of funds:					
Total funds brought forward		36,606	-	36,606	38,562
Total funds carried forward		31,221	-	31,221	36,606

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 8–12 form part of these accounts.

FreeBibleimages Ltd

Balance Sheet
as at 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
CURRENT ASSETS					
Debtors	10	1,272	-	1,272	873
Cash at bank and in hand		32,123	-	32,123	40,656
		33,395	-	33,395	41,529
CREDITORS:					
Amounts falling due within one year	11	(2,174)	-	(2,174)	(4,923)
Net Current Assets		31,221	-	31,221	36,606
TOTAL NET ASSETS		31,221	-	31,221	36,606
FUNDS OF THE CHARITY					
Restricted funds	12	-	-	-	-
Unrestricted funds		31,221	-	31,221	36,606
TOTAL FUNDS		31,221	-	31,221	36,606

For the year ended 31 December 2025, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act – however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.

The Directors/Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the FRS102 Charities SORP.

Approved by the Directors and signed on their behalf on 25 September 2026 by:

Robert Bird

Simon Mynard

Company number: 7998416 Charity number: 1150890

The notes on pages 8–12 form part of these accounts.

FreeBibleimages Ltd

Notes to the Accounts
for the year ended 31 December 2025

1 Basis of Accounting

The accounts have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)), and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

2 Accounting policies

The following are the accounting policies which have been applied in dealing with material items:-

a) Recognition of income:
Grants and donations are included in the Statement of Financial Activities (SoFA) when:
- the Charity becomes entitled to the resources;
- it is more likely than not that the Charity will receive the resources; and
- the monetary value can be measured with sufficient reliability.

b) Tax reclaims on donations and gifts:
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be unrestricted income unless the donor or the terms of the appeal have specified otherwise.

c) Settlement of insurance claims:
Insurance claims are only included in the SoFA when the general income recognition criteria are met, and are included as an item of other income in the SoFA.

d) Volunteer help:
The value of voluntary help received is not included in the accounts but is described in the Trustees' report.

e) Liability recognition:
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources, and the amount of the obligation can be measured with reasonable

f) Funds:
Unrestricted funds are donations and other income received or generated for the objects of the Charity without specified purpose and are available for purposes as directed by the Trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.
The company has two restricted funds, for donations received for websites in specific languages.

g) Fixed assets and depreciation:
Fixed assets acquired for use by the Charity are capitalised and depreciated over their estimated useful life, unless they cost less than £1,000 in which case they are written off on purchase.

3 Analysis of income

Donations and legacies:	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations and gifts	19,668	3,535	23,203	26,029
Gift Aid	1,147	-	1,147	2,458
General grants provided by other charities	6,600	-	6,600	6,600
	27,415	3,535	30,950	35,087
Income from investments:				
Interest income	353	-	353	359
	353	-	353	359
Total income	27,768	3,535	31,303	35,446

4 Donated goods, facilities and services

The company benefits greatly from the involvement and enthusiastic support of its many volunteers, more details of which are given in the Trustees' report. In accordance with FRS 102 and the Charities SORP (FRS 102), no monetary value is included in the accounts for the contributions of volunteers.

5 Analysis of expenditure

		Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
a	**Raising funds**				
	Fundraising costs	387	326	713	403
		387	326	713	403
b	**Charitable activities:**				
	Direct charitable activities				
	Sourcing and creation of content	17,550	1,755	19,305	20,290
	Image purchases	3,160	-	3,160	1,728
	Translation	604	2,999	3,603	4,595
	IT costs	2,203	-	2,203	1,990
	Web design & maintenance	3,830	1,362	5,192	5,909
		27,347	6,116	33,463	34,512
	Support costs				
	Publicity	1,461	-	1,461	1,499
	Governance costs	575	-	575	550
	Insurance & sundry office costs	476	-	476	438
		2,512	-	2,512	2,487
	Total expenditure on charitable activities	29,859	6,116	35,975	36,999

Support costs are shown in the Statement of Financial Activities as part of the cost of charitable actiities.

6 Fees for examination of the accounts	2025 £	2024 £
Independent examiner's fees	575	550

7 Paid employees

The Charity has no employed members of staff.

8 Trustees

No remuneration was paid to any Trustee during the year nor to any person connected to them.
The Trustees were not paid nor received any other benefits from the Charity in the year (2024: £nil). Two were reimbursed expenses totalling £373 for fundraising and general costs during the year (2024: one for £96). No Trustee received payment for professional or other services supplied to the Charity (2024: £nil).
The Charity received unrestricted donations from its Trustees totalling £2,077 (2024: £1,184).

9 Related party transactions

Paul Thompson, trading as Digital Dimensions, is a former Trustee, who remains registered as a Director but takes no part in decisions of the Trustees. He resigned in 2018 when it was agreed to pay him for sourcing and creation of content. The Trustees have reviewed the cost of the services provided by him, and are of the opinion that they represent good value when compared to the market.
The amounts payable to Paul Thompson for his services in the year, and the outstanding balances at the year end, were as follows:

	2025 £	2024 £
Expenditure incurred in the year	19,305	20,290
Balance due at year end, included in creditors (note 11)	1,390	1,390

10 Debtors and prepayments	2025 £	2024 £
Tax recoverable	1,147	624
Prepayments and accrued income	125	249
	1,272	873

11 Creditors: liabilities falling due within one year	2025 £	2024 £
Trade creditors	1,595	3,340
Accruals	579	1,583
	2,174	4,923

12 Funds

Restricted funds are set up for donations raised for websites in specific languages.

Movements on Restricted Funds

	French website	Russian website	Total
	£	£	£
Balance brought forward 1 Jan 2024	1,973	-	1,973
Restricted donations	655	-	655
Restricted expenditure	(7,550)	-	(7,550)
Transfer from General Funds	4,922	-	4,922
Balance carried forward 31 Dec 2024	-	-	-
Restricted donations	-	3,535	3,535
Restricted expenditure	-	(6,442)	(6,442)
Transfer from General Funds	-	2,907	2,907
Balance carried forward 31 Dec 2025	-	-	-

Analysis of net assets between funds:

	General funds	Restricted funds	Total 2025
Cash	32,123	-	32,123
Other net assets	(902)	-	(902)
	31,221	-	31,221

Analysis of net assets between funds – previous year:

	General funds	Restricted funds	Total 2024
Cash	37,601	3,055	40,656
Other net assets	(995)	(3,055)	(4,050)
	36,606	-	36,606

13 Members

Each member of the company commits to contribute an amount of £1 if the Charity is wound up.