Community Bible Study International: Europe & MENA

Registered charity number: 1193171

Charity's principle address:

14 West Lane
Great Offley
HITCHIN
SG5 3AJ

FINANCIAL STATEMENT

FOR THE YEAR ENDED

31st August 2026

Prepared by:

Alistair Miller
14 West Lane
Great Offley
Hitchin
Herts. SG5 3AJ

Charity Trustees

	Date of Appointment
Ian Timothy Pounce	21st January 2021
Christopher Janson Hanbury	21st January 2021
Clive Desilver Roberts	21st January 2021
Mae Angelique Palmer	18th March 2022
Stephen Moulding	7th September 2022

Structure Governance and Management

Type of governing document: Constitution

Charity type: Charitable Incorporated Organisation (registered 21st January 2021)

Trustee selection methods:

In finding new trustees the current trustees consider the best methods of attracting candidates with the required skills and background. When an individual is identified, the chair will undertake an initial interview progressing to a "meet/greet/chemistry" slot at the next Trustee meeting.

Objectives

Community Bible Study International Europe and MENA is a charity based in the U.K. and serving multiple countries in Europe and the Middle East and North Africa. We provide a Bible Study system using the four learning and teaching elements of writing, reading, hearing and speaking. We provide curriculum covering most books of the Bible and provide training and arrange conferences to train leaders. Translation and development of material is ongoing.

The trustees have given regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

The charity continues to provide training in multiple countries, in person and via video link. National Directors have been trained to support countries, including a focus on young leaders. We have pushed forward on translating work to make our material more widely available. We have maintained our online classes. Spoken CBS, an oral study based on storytelling for those not able to read, is expanding. There have been many regional conferences even though the geopolitical situation in the Middle East and also in Ukraine has been challenging. We have been able to support our leaders in Ukraine in various ways including visits. Children's work is continuing to grow. We are seeing a steady increase in participants in our regions.

We continue using a series of videos and accompanying workbooks translated into over forty languages explaining the Bible from beginning to end.

Financial review

The Trustees have a policy of keeping reserves equal to at least three months of annual operating costs which in turn include items that could be scaled back should the need arise.

The restricted funds relate to monies received and set aside for specific regions.

Declaration

I present these accounts as set out here as a true and accurate representation of the financial position of this charity:

Signed:  Date: 30/09/2026

Ian Timothy Pounce (Chair)

Alistair Miller
14 West Lane
Great Offley
Hitchin, Herts.
SG5 3AJ

Telephone: 07831 510878
Email: alistair.miller@cbseurope.com

CBSI Europe & MENA

PREPARATION OF FINANCIAL ACCOUNTS

In accordance with your instructions, I have compiled these accounts for the year ended 31 August 2026 from the accounting records and information and explanations supplied to me. A set of accounts will be prepared for submission upon your approval thereof and upon satisfactory review from the Independent Examiner.

Signed: *Alistair Miller*

Date: 30/09/26

Independent examiner's report to the trustees of Community Bible Study International Europe And MENA CIO

I report to the trustees on my examination of the accounts of the **Community Bible Study International Europe And Mena CIO** for the year ended 31 August 2026, set out on pages 5-7.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW which is a listed body.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed:

Mark Plane

Name: Mark Plane ACA
Relevant professional qualification or membership of professional bodies (if any): ICAEW
Address: Whittaker Plane Ltd, 2nd Floor, Apex House,
30-34 Upper George Street, Luton, LU1 2RD
Date: 05-11-2026

Community Bible Study International: Europe & MENA

Registered charity number: 1193171

Receipts and Payment account for the year ended 31st August 2026

INCOME vs EXPENDITURE

	2026				2025		
	£	£	£		£	£	£
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total
INCOME							
Grants - CBSI US	344,828		344,828		414,550		414,550
Other Donations / Interest	11,029	31,667	42,697		15,312	12,786	28,098
	355,858	31,667	387,525	1	429,863	12,786	442,648
DIRECT EXPENSES							
Contract Labour	79,452	24,124	103,577		146,183	3,810	149,992
Honoraria	911		911		3,090		3,090
Training	31,828	-	31,828		20,225	-	20,225
Additional Country Support	2,499	11,825	14,323		993	10,798	11,791
Conference Costs	22,604		22,604		22,177		22,177
Printing Books Literature etc	14,198	-	14,198		14,829	-	14,829
Administrative Expenses	44,765		44,765		13,286		13,286
Translations	2,314		2,314		1,401		1,401
Travel Expenses	74,896	-	74,896		100,637	-	100,637
Food & Lodgings	59,712	-	59,712		53,161	-	53,161
Miscellaneous Expenses	15,574	-	15,574		8,539	-	8,539
	348,753	35,949	384,702	1	384,521	14,608	399,129
OVERHEADS							
Employee Costs	23,240		23,240		62,866		62,866
Professional Fees	25,270		25,270		20,840		20,840
Rent Rates etc.	842		842		3,668		3,668
Travel / Meetings / Staff Welfare	5,720		5,720		4,967		4,967
Office Costs	3,262		3,262		6,084		6,084
Banking & Exchange Rate Costs	- 160		- 160		965		965
	58,174	-	58,174		99,391	-	99,391
NET INCOME (EXPENDITURE)	- 51,070	- 4,282	- 55,352		- 54,049	- 1,823	- 55,872

Community Bible Study International: Europe & MENA

Registered charity number: 1193171

Asset and Liability account for the year ended 31st August 2026

ASSETS & LIABILITIES

		2026			2025		
		£	£	£	£	£	£
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
FIXED ASSETS		-	-		-	-	
				-			-
CURRENT ASSETS							
Debtors		-		-	-		-
Bank - Current Account		17,664		17,664	100,000		100,000
Bank - Deposit/Cash Account	1	20,587	19,461	40,048	- 8,740	23,743	15,003
Bank - Dollar Account		4,250	-	4,250	-	-	-
				61,962			115,003
CURRENT LIABILITIES							
Creditors		7,122		7,122	4,255		4,255
PAYE & NI		-		-	-		-
Pension		-		-	557		557
				7,122			4,811
ASSETS LESS LIABILITIES				54,840			110,192
FINANCED BY:							
Reserves		90,731	19,461	110,192	140,498	25,565	166,063
Net Income (Expenditure)		- 51,070	- 4,282	- 55,352	- 54,049	- 1,823	- 55,872
				54,840			110,192

Community Bible Study International: Europe & MENA

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Explanitory notes to the account for the year ended 31st August 2026

NOTE 1

Restricted Funds

	At YE25	Income	Expense	At YE26
	23,743	31,667	35,949	19,461
Ukraine - Antti	0	750	750	0
Turkic Belt - Ashraf	805	7,518	8,323	0
Egyptian School - Ashraf	9,366	13,000	15,051	7,315
MENA - Ashraf	1,747	8,609	0	10,356
UK - Tithe	0	1,790	0	1,790
India Geom	1,001	0	1,001	0
Germany	9,353	0	9,353	0
Serbia	1,471	0	1,471	0

Community Bible Study International: Europe & MENA

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YE26 Expenditure by Country		2026		2025	
Code	**Country Name**	**Expenditure**	**Grouped**	**Expenditure**	**Grouped**
0	Overheads	58,174	58,174	99,391	99,391
6	Europe Regional Director Cost	1,470		1,291	
8	Europe Region	83,271		71,435	
13	Azerbaijan	22,175		13,333	
16	Belgium	941		345	
18	Bulgaria	0		802	
20	Croatia	99		0	
24	Czech Republic	89		0	
28	England	6,558		35,163	
30	Estonia	0		1,033	
32	Finland	1,819		1,144	
34	France	0		240	
36	Germany	241		336	
38	Greece	663		1,032	
40	Hungary	697		0	
42	Ireland	50		0	
44	Italy	0		1,719	
52	Lithuania	245		964	
56	Moldova	3,086		2,421	
58	Netherlands	82		0	
62	Norway	0		91	
64	Poland	87		1,108	
68	Romania	0		88	
72	Scotland	2,117		0	
74	Serbia	4,743		1,454	
76	Slovakia	98		1,047	
78	Spain	116		2,033	
80	Sweden	358		0	
81	Switzerland	414		221	
84	Turkmenistan	13,427		7,254	
86	Ukraine	22,112		25,781	
88	Uzbekistan	0		2,400	
90	Wales	1,611	166,569	676	173,413
96	MENA Regional Director Costs	23,970		11,320	
100	MENA in europe	17,382		36,735	
102	Algeria	3,380		1,989	
103	Armenia	3,356		1,724	
108	Eygpt	97,031		64,391	
114	Iraq	2,501		4,281	
116	Israel	27,181		45,805	

118	Jordan	0		5,854	
122	Lebanon	12,309		15,596	
126	Mauritania	0		483	
128	Morocco	7,795		2,586	
132	Pakistan	2,459		3,019	
137	Senegal	0		4,970	
142	Tunisia	9,503		10,415	
144	Turkey	11,266		15,825	
146	UAE	0	218,134	722	225,716
		Report Grand Total	442,876	Report Grand Total	498,520