

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 DECEMBER 2022**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity's objectives are for the public benefit as set out in the Articles of Association and are restricted to the following:

- (a) The advancement of the Evangelical Christian Faith;
- (b) The relief of poverty, hunger and sickness;
- (c) The advancement of medical knowledge;
- (d) the advancement of education by way of assisting children and adults to receive Bible lessons.

The beneficiaries from the Trust are Individuals and Organisations who are advancing the Christian religion around the world through various means supported by the Trust.

Not only does the Trust give financial support to those involved in missions in various countries, but also printed Bible resources to assist individuals and groups to learn more about the Christian faith.

### **Achievements and Performance**

#### **Bibletime/Newlife/Gleaners Resources:**

In 2022 Sow2Reap distributed over 175,000 Bibletime lessons to approx. 23,500 users in their homes and schools. We have many volunteers who assist in delivery, grading and marketing the resources. The public had opportunity to learn more about Christianity. Schools and parents benefitted from a free RE resource for their pupils and children. Sow2Reap also supply the resources to students in other countries e.g. Ghana, Nigeria, UAE, Zambia etc.

Visits are normally made to schools to conduct a school assembly and distribute prizes for approx. 23,500 children along with something for the teachers as an encouragement. Time does not always permit to conduct an assembly, in these cases we deliver the prizes to the schools.

For those who complete the Bibletime lessons at home a public prize event was held this year in Knockconny Baptist Church (Kindly granted) to reward students with prizes.

Home students decreased slightly due to children completing the lessons in schools.

#### **Postal Bible School Camp:**

It was wonderful to be able to arrange our PBS residential camp for both Christians and Non-Christians aged 10-18. Approximately 130 attended including leaders. These Campers came from various countries e.g. France, Spain, Ireland etc and some were sponsored. They benefit from teaching on the Christian faith, teamwork, social skills and other skill sets. The leaders benefit from various training including safeguarding and field experience.

#### **Worldwide Support Including Ukraine:**

During 2022 Sow2Reap were able to financially support Christian Ministry in the following countries. Zambia £645, Canada £1,230, Ukraine & associated countries £26,882, Tanzania £250, Kenya £522.

Other various gifts to support worldwide development:

(GLO Europe £300, Open House Trust £500, Good News for Everyone £500, Exodus £100, UK PBS Centres £1,445, BES £200)

#### **Building Resilience:**

In 2022 Sow2Reap held two "Building Resilience" Days for Church leaders and ministers. We were delighted to be able to report that on each occasion approx. 35-40 attended. The input from the speakers was valued and much appreciated. This benefits the attendees and also their congregations as they disseminate this to them.

**SOW 2 REAP TRUST (REGISTERED NUMBER: NI061195)**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 DECEMBER 2022**

---

**Staff**

Louise Balmer remains our only paid staff member. Her role is a part time role in managing collating, distribution and use of the Bibletime resource, the organising of camp and prize events, and also the administration of various aspects within the Sow2Reap office.

**Public benefit**

The main benefit flowing to the public from the advancement of the Christian religion through our resources is moral and ethical. Those associated with the Trust often bring physical and material need to those with whom they work, both Christian and Non-Christian. Those whom the Trust support includes those who seek to relieve poverty, provide medical, educational and other services to their communities in which they work. There is no harm arising from any of these purposes.

The Trustees seek to ensure that the Public benefit requirement is considered and Sow2Reap Trust facilitates the advancement of the Christian religion and having due regard to the Charity Commission for Northern Ireland's guidance on public benefit.

**FINANCIAL REVIEW**

**Financial Review**

The total income amounted to £132,013 for the year ended 31 December 2022 an increase from the previous year (2021:£41,785). The total expenditure during the year ended 31 December 2022 increased to £116,488 compared to £52,291 in the previous year. The total fund balance at the year end was £23,696 compared to £8,171 last year.

**Reserves policy**

The Charity's unrestricted reserves of £21,776 are regarded by the trustees as adequate and would enable the charity to continue operating covering salary and other expenditure for the first six months of the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was set up on 10 October 2006 and was registered with the Charity Commission for Northern Ireland on 30 January 2015.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI061195 (Northern Ireland)

**Registered Charity number**

101162

**Registered office**

37a Belmore Street  
Enniskillen  
Co. Fermanagh  
BT74 6AA

**Trustees**

Mr H I Jones  
Mr S J Balmer  
Mr W R S Emerson  
Mrs K Duncan  
Mr M Balmer  
Mr P Somerville

There were no changes to the composition of the trustees during the year.

**Company Secretary**

Mr H I Jones

SOW 2 REAP TRUST (REGISTERED NUMBER: NI061195)

REPORT OF THE TRUSTEES  
for the Year Ended 31 DECEMBER 2022

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

W K Rainey FCA  
Patton Rainey and Associates  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

Approved by order of the board of trustees on 16 March 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read "Paul J. Balmer". The signature is written in a cursive style with a long horizontal stroke at the end.

Mr S J Balmer - Trustee