British New Testament Society

Accounts

Year Ended 31 May 2026

Charity No: SC027165

THE BRITISH NEW TESTAMENT SOCIETY

Year Ended 31 May 2026

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OFFICERS AND PROFESSIONAL ADVISERS

Administrative address

University of Edinburgh
New College
Mound Place
Edinburgh
EH1 2LX

Independent examiner

David McGregor
18 Templar Crescent
Erskine
PA8 7FF

Bankers

HSBC
27 Gloucester Road North
Bristol
BS7 0SQ

TRUSTEES' ANNUAL REPORT

The Trustees are pleased to present their report and the accounts of the charity for the year ended 31 May 2026.

LEGAL STATUS

The British New Testament Society has been recognised by HM Revenue and Customs as charitable under reference ED1456/87. The Society was formally constituted under the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 at a general meeting of the Society on 12 September 1997 and is a Scottish charity with registration number SC027165. Amended constitutions were formally approved at general meetings of the Society on 30 August 2013 and 23 August 2024.

OBJECTIVES

The objective of the Society is the advancement of education through study of and research into the New Testament and related writings. The Society furthers this objective through activities such as:

- organising an annual conference;
- holding seminars and lectures;
- establishing and awarding scholarships;
- developing relationships with comparable organisations in other parts of the world.

ORGANISATION

Membership of the Society is open to persons resident in the United Kingdom or the Republic of Ireland who are professional biblical scholars, postgraduate biblical scholars, or otherwise engaged in biblical study at a graduate level. The Society is administered by a Committee. The members of the Committee are charity trustees for the purposes of the Charities and Trustee Investment (Scotland) Act 2005 and charity law in general. The Committee includes three office bearers holding the offices of President, Secretary, and Treasurer. Up to four other individuals may be elected by members of the Society at a general meeting to serve on the Committee. The Committee may also co-opt additional individuals to the Committee, including the persons responsible for organising annual conferences in the current and following years, as well as up to two additional individuals. Office bearers and elected Committee members serve three-year terms. They are then eligible for re-appointment, re-election, or appointment to another role. There is no limit on the number of terms that can be served by an office bearer or an elected member of the Committee. Co-opted members responsible for organising conferences cease to be members of the Committee at the end of the conference they were responsible for organising. Other co-opted members serve one-year terms commencing from the date of co-option, with no limit on the number of terms that can be served.

THE BRITISH NEW TESTAMENT SOCIETY

Year Ended 31 May 2026

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The 2025 conference, hosted by the University of Manchester, was very successful. Unexpected fees charged by the University resulted in lower income to the Society than in other years. We subsidised conference attendance costs for 22 unwaged members.

PUBLIC BENEFIT

The Society's annual conference serves to promote knowledge and raise the standards of New Testament scholarship in the UK and internationally through its lecture and seminar programme. This serves the wider public through the subsequent publication of articles in peer-reviewed journals, online publications, and monographs, and by contributing to the ongoing professional development of educators attending the conference. The Trustees have paid due regard to the guidance issued by the Office of the Scottish Charity Regulator in connection with public benefit.

INVESTMENT POWERS

There are no restrictions on the investment powers of the Trustees.

POLICIES

Reserves

The charity's reserves arise from income exceeding expenditure. The level of reserves held by the charity is reviewed periodically by trustees. The charity's income streams are unpredictable, and some reserves are held to ensure that operating costs can continue to be covered in the case of a shortfall of income in one or more years. The charity currently seeks to maintain sufficient reserves to cover two to four years of such operating costs (approx. £7k - £14k). Additional reserves above that amount are held so that the Society is in a position to make discretionary charitable contributions to conference host universities in the case of a conference making a loss. On 31 May 2026, free reserves totalled **£14,437.67** (2025: £17,673.67), with an additional **£3,764.50** (2025: £2,711.50) in the designated Unwaged Support Fund. This is in line with the reserves policy.

Risk Management

The major risks to which the charity is exposed are considered periodically by the trustees, and systems established to mitigate those risks. In the event that a trustee considers that a new material risk to the charity has arisen, that trustee informs the other trustees, and the trustees consider what further action may be appropriate to manage the risk.

Grant-making

Grants are made each year to postgraduates and other unwaged members in order to facilitate their attendance at the annual conference. Other grants may also be made from time to time to members to further the objectives of the Society.

Investment

The trustees currently consider that the most appropriate policy for investing funds is to place them on short-term deposit with the charity's bankers, so that they are invested securely and provide a source of investment income.

Vulnerable Beneficiaries

Where activities are undertaken that may include vulnerable beneficiaries, the Committee determines whether any additional arrangements need to be put in place to safeguard them.

Conflict of Interest

If any trustee considers that a conflict of interest may arise in relation to themselves or to any other trustee, they alert their fellow trustees, and the trustees then decide what action to take to avoid or manage the conflict of interest.

Volunteer Management

The charity operates largely through the voluntary efforts of the trustees and other individuals. The efforts of volunteers are managed mainly through the work of the Committee.

Complaints Handling

Where the charity receives a complaint, the trustees consider the merits of the complaint and decide what response to make to it.

TRUSTEES

The Trustees who served the charity during the period of 1 June 2025 – 31 May 2026 were as follows:

C. Bennema		resigned 15 April 2026
T. de Bruin	Treasurer	resigned 2 September 2025
A. Byers		
M. Fletcher	Secretary	
S. Jolley		
J. Lindenlaub		appointed 2 September 2025
K. Rodenbiker		
J. Snyder	Treasurer	appointed 2 September 2025
J. Strawbridge		resigned 2 September 2025
C. Williams	President	

THE BRITISH NEW TESTAMENT SOCIETY

Year Ended 31 May 2026

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for the preparation of a receipts and payments account and statement of assets and liabilities for each financial year. 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 of fraud and other irregularities.

University of Edinburgh
New College
Mound Place
Edinburgh
EH1 2LX

Signed by order of the Trustees

M. Fletcher
Secretary

Approved by the Trustees on 20 August 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of The British New Testament Society (SC027165) for the year ending 31 May 2026 which are set out on pages seven to nine.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 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 explanation from the Trustees concerning 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:
   - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

David McGregor MCMI CCBI ACIE
18 Templar Crescent, Erskine, PA8 7FF

23 August 2026

Independently examined by David McGregor who is a Full Member of ACIE.
ACIE – promoting excellence in independent examining. See www.acie.org.uk

THE BRITISH NEW TESTAMENT SOCIETY

Year Ended 31 May 2026

RECEIPTS AND PAYMENTS ACCOUNT

Receipts

	Financial year ended 31/5/2026			Financial year ended 31/5/2025		
	Unwaged Support Fund	**General Fund**	**Total**	**Unwaged Support Fund**	**General Fund**	**Total**
Bank interest	-	250.43	250.43	-	300.71	300.71
2025 Conference profits	-	1,069.80	1,069.80	-	-	-
2024 Conference profits	-	-	-	-	5,000.00	5,000.00
2023 Conference profits	-	-	-	-	828.13	828.13
Donations to Unwaged Support Fund	933.00	-	933.00	425.00	-	425.00
Total	**933.00**	**1,320.23**	**2,253.23**	**425.00**	**6,128.84**	**6,553.84**

Payments

	Financial year ended 31/5/2026			Financial year ended 31/5/2025		
	Unwaged Support Fund	**General Fund**	**Total**	**Unwaged Support Fund**	**General Fund**	**Total**
Independent examination of accounts	-	654.00	654.00	-	606.00	606.00
Banking costs	-	15.00	15.00	-	60.00	60.00
Website costs	-	170.40	170.40	-	190.80	190.80
TRS UK membership	-	250.00	250.00	-	500.00	500.00
Conference costs	-	112.83	112.83	-	-	-
Honoraria to BNTS officers (Secretary, Treasurer, Information Officer)	-	1,854.00	1,854.00	-	1,800.00	1,800.00
Grants to Unwaged Members	1,380.00	-	1,380.00	1,060.00	-	1,060.00
Total	**1,380.00**	**3,056.23**	**4,436.23**	**1,060.00**	**3,156.80**	**4,216.80**

Surplus / (Deficit)	**(447.00)**	**(1,736.00)**	**(2,183.00)**	**(635.00)**	**2,972.04**	**2,337.04**

THE BRITISH NEW TESTAMENT SOCIETY

Year Ended 31 May 2026

STATEMENT OF BALANCES

	Financial year ended 31/5/2026			Financial year ended 31/5/2025		
	Unwaged Support Fund	**General Fund**	**Total**	**Unwaged Support Fund**	**General Fund**	**Total**
Opening balances	2,711.50	17,673.67	20,385.17	3,346.50	14,701.63	18,048.13
Surplus / (deficit) for the year	(447.00)	(1,736.00)	(2,183.00)	(635.00)	2,972.04	2,337.04
Transfer between funds	1,500.00	(1,500.00)	-	-	-	-
Closing balances	**3,764.50**	**14,437.67**	**18,202.17**	**2,711.50**	**17,673.67**	**20,385.17**

Current Assets

	Financial year ended 31/5/2026	Financial year ended 31/5/2025
Bank current account	224.57	1,658.00
Bank deposit account	17,977.60	18,727.17
Total	**18,202.17**	**20,385.17**

Liabilities

	Financial year ended 31/5/2026	Financial year ended 31/5/2025
Independent Examiner's Fee	400.00	654.00
Total	**400.00**	**654.00**

All amounts are in GBP.

The charity has no special trusts or restricted funds.

These accounts were approved by the Trustees on 20 August 2026 and signed on their behalf by:

C Williams
President

NOTES TO THE ACCOUNTS

1. Accounting Policies

Basis of accounting
The accounts have been prepared on a receipts and payments basis. Income is accounted for only when received and expenditure is accounted for on payment.

Conference income
Only the profit from the annual conference is included as income in the accounts as all direct conference income and expenditure is accounted for by the academic institution hosting the conference.

2. Grants to Members

In the financial year to 31 May 2026, grants of **£20.00** to **£120.00**, totalling **£1,380** (2025: £1,060), were given to **22** (2025: 20) unwaged members to subsidise attendance and travel costs for the conference.

3. Governance Costs (in GBP)

	Year ended 31/5/2026	Year ended 31/5/2025
Independent Examiner's Fee	654.00	606.00
Bank charges	15.00	60.00
Total	**669.00**	**666.00**

4. Trustee remuneration

During the financial year, the charity paid honoraria to three trustees for their services as office bearers, as permitted by the Charities and Trustee Investment (Scotland) Act 2005. Michelle Fletcher (Secretary) received **£618**, Tom de Bruin (Treasurer) received **£618** and Siobhan Jolley (Information Officer) received **£618**.
No other trustees received any remuneration during the year.
No expenses were paid to any charity trustees during the year.

5. Nature and purpose of funds

Unwaged Support Fund: This designated fund is maintained to provide financial assistance to unwaged members, postgraduate researchers, and students to subsidise their attendance, travel, and accommodation costs for the Society's annual conference. Income for this fund is derived from member donations and designated surpluses allocated by the committee.
General Fund: The general reserves are held to support the core charitable objectives of the Society, primarily the advancement of education through the annual conference, research seminars, and related activities.

The charity held no special trusts, restricted, or endowment funds during the financial year.