

**JESUS CALLS EUROPE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st MAY 2025**

CHARITY NO: 1089116

JESUS CALLS EUROPE

TRUSTEES' REPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. Paul Dhinakaran Mrs. Rebecca Brainerd (Chair) Rev.TMI Sathiyaraj Mr. Samuel Paul Dhinakaran Mr. Arun Thomas
Secretary	Mr. Arun Thomas
Charity number	1089116
Registered office	11B Norwood Road Southall Middlesex UB2 4EA
Independent Examiner	RIVERSIDE ACCOUNTING SERVICES Ltd 23 Anchor Street Leicester LE4 5PU
Principal address	11B Norwood Road Southall Middlesex UB2 4EA
Bankers	HSBC 4 Wangey Road Chadwell Heath Romford Essex RM6 4DD

JESUS CALLS EUROPE

CONTENTS

	Page
Trustees Report	3-4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance sheet	7
Notes to accounts	8-12

Trustees' Annual Report

For the period from: 01 June 2024 to: 31 May 2025

Charity name: Jesus Calls Europe

Charity registration number: 1089116

Objectives and activities

To advance the Christian religion through the proclamation of the Gospel of Jesus Christ in all its fullness. And to reach out in particular by means of printed matter, revival meetings, crusades and through audio & video materials containing inspiring messages.

- To comfort the suffering by offering counselling and spiritual help in times of despair.
- To bring healing to the broken hearted, giving them hope through prayer.
- To raise Prayer Intercessors who pray and serve with compassion.

Performance

As we reflect on our charitable activity for 2024-25, we are grateful for another year of dedicated service in proclaiming the Gospel of Jesus Christ. Our vision to advance Christian religion continues to guide our efforts, and we are encouraged by the growth we have witnessed.

Our theme 'Praying for the World' has continued to be central to our initiatives this year, as we strive to make a meaningful impact on the lives of those seeking spiritual support and guidance.

Our prayer support services remain a cornerstone of our ministry. We continue to offer 24 hours of continuous telephone prayer support, made possible by the tireless commitment of our dedicated volunteers. Our public worship services have maintained strong attendance, with believers gathering regularly for prayer, fellowship, and spiritual encouragement.

This year, our volunteer Prayer Intercessors have answered approximately 10,500 calls from individuals across all walks of life. This represents an increase from the previous year and demonstrates the growing need for prayer support in our communities.

Our digital services continue to flourish as a vital channel for reaching people wherever they are. Our daily and monthly prayer video updates have seen continued strong engagement, featuring inspirational messages and personal testimonies of faith. Our monthly themed videos have consistently garnered over 12,000 views each, reflecting growing interest in our content.

Our monthly digital magazine service, which began in 2017, continues to thrive and reach subscribers with encouraging content. Social media engagement has also continued to grow, allowing us to connect with a wider audience and share messages of hope and faith.

We are grateful for the partnerships and support that have enabled us to expand our reach and deepen our impact this year. As we look forward, we remain committed to our mission and to serving those in need of prayer and spiritual support.

Structure, governance and management

JESUS CALLS EUROPE is an unincorporated charity which received charitable status on 29 October 2001. It has a written constitution, which was ratified on 15 June 2001.

Management Committee: The management committee of the charity are also deemed as the charity's trustees. Hence, from this point forward to be known as the Management Committee.

The members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Trustees Meeting with votes from the other trustees.

Jesus Calls Europe has a Management Committee of up to 5 members who meet up quarterly and support the Director and the team for the strategic direction and policy of the charity.

At present, the Committee has five members from different backgrounds relevant to the work of the charity. The day to day responsibility for the provision of the services rest with the Executive and the Administrative staff.

The Director is responsible for ensuring that the charity delivers the services specified and for the day to day operational management of Jesus Calls Europe.

Financial review

The charity, with the aid of sound financial management and the support of the trustees, its staff and volunteers generated a positive financial outcome to support all the programs.

The Statement of Financial Activities which can be found on page 7 shows a summary of the financial performance for the year.

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organization. It has established a policy whereby 5% of the revenues is put aside as reserve fund.

Risk management

The trustees have examined operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Reference and administrative details

Charity name	Jesus Calls Europe
Registered charity number	1089116

Charity's principal address: 11B Norwood Road, Southall UB2 4EA

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Dr. Paul Dhinakaran			
Mr. Arun Thomas	Secretary		
Mrs. Rebecca Brainerd	Chair		
Rev. TMI. Sathiyaraj			
Mr. Samuel Paul Dhinakaran			

Approval

This report was approved by the trustees on 24th November 2025 and signed on its behalf.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JESUS CALLS EUROPE

I report on the accounts of the Charity for the year ended 31st May 2025, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 the General Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act 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.

Subodh Patel MAAT
Independent Examiner

Riverside Accounting Services Ltd
23 Anchor Street
Leicester
LE4 5PU

Dated: 24th November 2025

JESUS CALLS EUROPE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MAY 2025

Summary of Income and Expenditure

		Restricted Funds	Unrestricted Funds	2025	2024
<u>Incoming from:</u>	<u>Notes</u>	£	£	£	£
Donations & Legacies		-	79,566	79,566	108,970
Investment income – interest received		-	497	497	1,243
Total incoming resources	2	-	80,063	80,063	110,033
 <u>Expenditure on:</u>					
Costs of generating funds	3	-	8,625	8,625	9,300
Direct Charitable Activities	4	-	53,005	53,005	81,790
Governance costs	5	-	9,887	9,887	24,667
Donations made	6	-	21,618	21,618	40,304
Total resources expended	7	-	93,135	93,135	156,051
Net Income / (expenditure) for the year		-	(13,072)	(13,072)	(46,029)
Funds balances at 1 st June 2024		-	37,495	37,495	83,523
Funds balances at 31st May 2025		-	24,423	24,423	37,495

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 12 form part of these financial statements

JESUS CALLS EUROPE

BALANCE SHEET AS AT 31st MAY 2025

		2025	2024
	Notes	£	£
Current Assets			
Debtors	8	12,255	11,023
Cash at bank and in hand	9	16,109	30,835
		28,364	41,858
Creditors: amounts falling due within one Year	10	<u>(3,940)</u>	<u>(4,362)</u>
Net Current Assets / (Liabilities)		24,423	37,495
Income Funds:			
Restricted Funds		-	-
Unrestricted Funds	11	24,423	37,495
Total Funds		24,423	37,495

The accounts were approved by Trustees on: 28th November 2025

Approved **Trustee** (Mrs. Rebecca Brainerd)

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MAY 2025

1 Accounting policies

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted income funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to the spending restrictions imposed by the fund provider.

1.4 Incoming resources

Income is recognized when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure and Liabilities

Liability recognition – Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2. INCOMING RESOURCES	Restricted	Unrestricted	Total	Total
		2025	2025	2024
		£	£	£
Donations & Other Income		79,566	79,566	108,790
Investment Income- Bank Int.		497	497	1,243
		<u>80,063</u>	<u>80,063</u>	<u>110,033</u>

Donations were received from a number of sources during the year.

3. COSTS OF GENERATING FUNDS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2025	2024
	£	£	£	£
Costs of generating Voluntary Income	-	8,625	8,625	9,000

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31st May 2025

4. CHARITABLE ACTIVITIES	Restricted Funds	Unrestricted Funds	Total 2025	Total 2024
	£	£	£	£
Service delivery				
Staff costs	-	43,515	43,515	54,890
Events	-	3,922	3,922	4,032
Travel	-	-	-	-
Websites	-	844	844	582
Equipment purchases	-	-	-	-
Other costs	-	377	377	585
Support costs				
Premises costs	-	4,275	4,275	18,700
Other costs	-	73	73	3,000
	-	<u>53,005</u>	<u>53,005</u>	<u>81,790</u>
5. GOVERNANCE	Restricted Funds	Unrestricted Funds	Total 2025	Total 2024
	£	£	£	£
Staff costs	-	8,087	8,087	23,167
Independent Examiner charges	-	<u>1,800</u>	<u>1,800</u>	<u>1,500</u>
	-	<u>9,887</u>	<u>9,887</u>	<u>24,667</u>
6. DONATIONS	Restricted Funds	Unrestricted Funds	Total 2025	Total 2024
	£	£	£	£
JCE - Australia	-	4,285	4,285	9,655
JCE - Canada	-	16,552	16,552	28,404
JCE - Singapore	-	782	782	1,339
JCE - Sri Lanka	-	-	-	906
JCE - Prayer Tower- Israel	-	-	-	-
JCE - Karunya - Israel	-	-	-	-
	-	<u>21,618</u>	<u>21,618</u>	<u>40,304</u>
7. Total Resources Expended	Staff	Other	2025	2024
Cost of generating funds	-	8,625	8,625	9,300
Service Delivery	43,515	5,143	48,658	60,090
Support	-	4,347	4,347	21,700
Governance costs	8,087	1,800	9,887	24,667
Donations made	-	<u>21,618</u>	<u>21,618</u>	<u>40,304</u>
	<u>51,602</u>	<u>41,534</u>	<u>93,135</u>	<u>156,061</u>

No Members of the trustees received any salaries or expenses in the year.

	2025 £	2024 £
Staff costs:		
Salaries	47,779	77,392
Pension costs	<u>3,823</u>	<u>5,046</u>
	<u>51,602</u>	<u>82,438</u>

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31st May 2025

No employee earned £60,000p.a. or more.

The average number of employees, (full time equivalents) analysed by function was:

	2025	2024
Service Delivery	1.4	1.4
Governance	<u>0.6</u>	<u>0.6</u>
	<u>2.0</u>	<u>2.0</u>
8 Debtors	2025	2024
	£	£
Trade debtors	3,949	3,949
Wages	616	1,174
Other debtors	7,690	5,900
	<u>12,255</u>	<u>11,023</u>
9 Cash at bank and in hand	2025	2024
	£	£
HSBC – Current	2,919	3,846
HSBC – Savings	97	93
CAF – Current	139	1,671
CAF – Savings	12,823	25,093
Rainbow TV	131	131
	<u>16,109</u>	<u>30,835</u>
10 Creditors and accruals	2025	2024
	£	£
Pension	1,415	1,415
Taxation and Social Security	725	1,447
Accruals	1,800	1,500
	<u>3,940</u>	<u>4,362</u>
11. Unrestricted Funds	2025	2024
	£	£
Own funds	<u>24,423</u>	<u>37,495</u>