

BIGLIFE EUROPE

England & Wales · Charity number 1175136

Details

Status Registered

Legal form CIO

Registered 2017-10-12

Register [View on the Charity Commission register](#)

Contact

Address 22 Rossington Road
Sheffield
S11 8SA

Phone 001 8552445433

Email p.dunn@big.life

Website <https://big.life/>

Activities

Objects: THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE CHRISTIAN FAITH AND ITS PRACTICE, IN PARTICULAR BUT NOT EXCLUSIVELY BY: • THE EMPOWERMENT OF BELIEVERS WORLDWIDE TO REACH AND DISCIPLE THEIR OWN PEOPLE FOR JESUS CHRIST; AND • THE CATALYSING OF NEW DISCIPLE-MAKING MOVEMENTS

Activities: Providing training and coaching for disciple-making and church planting across Europe.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Albania
- Austria
- Belgium
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Netherlands
- Norway
- Poland
- Romania
- Scotland
- Slovakia
- Slovenia
- Spain
- Sweden
- Ukraine
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£135,174	£124,600	-	-
2024-03-31	£135,182	£117,155	-	-
2023-03-31	£165,545	£139,914	-	-
2022-03-31	£137,193	£124,544	-	-
2021-03-31	£106,353	£95,580	-	-

Trustees

Name	Role	Appointed
JOHN RICHARD HEEREMA	Chair	2017-10-12
Gordon Keith Mallon		2021-05-25
JAMES MITCHELL EVANS		2017-10-12
Rev Peter James Dunn		2017-10-12
Rev Peter Kenneth Stevenson		2019-10-02

Accounts

Charity registration number 1175136

BIGLIFE EUROPE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BIGLIFE EUROPE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev P J Dunn Mr J Heerema Mr J Evans Rev P Stevenson Mr G Mallon
Charity number	1175136
Principal address	22 Rossington Road Sheffield United Kingdom S11 8SA
Independent examiner	TC Group 20 Commerce Road Lynch Wood Peterborough Cambridgeshire England PE2 6LR

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BIGLIFE EUROPE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

Biglife Europe is a charity which seeks to envision and equip followers of Jesus to reach and disciple their own people within the European context. The charity draws upon Biblical principles and the experience of people currently involved in Disciple Making Movements (DMMs) in other contexts, and seeks to explore how these principles might be applied in the current European context. The charity's work in Europe is not restricted to any particular Christian denomination, but it enjoys working with a wide spectrum of churches and individuals who share an interest in translating disciple making principles into practice.

During the past year the charity's trustees have met on three occasions in order to receive updates on the work of the charity, and to consider how best to develop and sustain its operation. There are currently five trustees, with a range of gifts and experience, who actively contribute to the running of the charity. The team employed by Biglife Europe in the UK consists of four people; with one full-time and three part-time posts currently needed to manage the workload. Alongside this, there are many other people who contribute to the charity's activities in a voluntary capacity.

During the last year Biglife Europe team members have continued to share the vision, train and support people and churches in the area of disciple making, drawing from the wider experience of movements in Asia. Increasingly Biglife Europe is able to draw upon relevant examples of the principles being put into practice in British and European contexts.

During the last twelve months Biglife Europe has continued to deepen its partnership with the Yorkshire Baptist Association by serving many churches and communities across the county. The partnership is in the final year of a three year agreement, and there are active plans to continue with this partnership for a further three years. More widely in the UK the reputation of Biglife Europe for serving churches in the area of disciple making is growing. Alongside the charity's growing work in the North West and East Midlands of England, contacts have also been made with new people in other regions who are interested in exploring the possibility of working. Whilst Biglife Europe values its existing links with the Baptist denomination, it is also engaged with other Christian denominations. The European Director also contributes to the National Church Planting Network, which is a network of denominational leaders from across the UK.

More widely the scope of Biglife Europe's work is extending into a number of European countries. There is a longstanding relationship with the Bible Society of Slovenia and with other believers there, which is continuing to grow. New work is also developing in Türkiye and Denmark. Leaders from the German Baptist Union visited the UK during the year with a view to starting a partnership later in 2025.

Achievements and performance

Over the year the charity trustees have met on three occasions, in order to be updated in the work of the charity and to consider how best to maintain and develop the work. As part of their due diligence the trustees continue to monitor risk and keep an up-to-date risk schedule.

Financial review

Income has remained above expenditure over the financial year, which provides a firm foundation for the charity's activities. The Charity is grateful for the generous donations received from both individuals and institutions over the year. The Finance Policy, agreed by the Trustees, has provided a helpful framework for good practice in managing finances. The Trustees monitor the budget at their regular meetings, and any significant financial issues are discussed between these meetings. Throughout the year Reserves have been maintained in compliance with the Finance Policy.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Over the year next year (2025-2026), the charity aims to expand its reach and impact across the UK and Europe, and in particular in Germany. The plan includes developing others to share in leadership roles so that the work can expand; and to provide opportunities for networking and sharing learning about ways of applying discipleship principles in the European setting.

Structure, governance and management

The charity is a CIO which was registered on 12 October 2017.

Over the past year the charity's trustees have met on three occasions during the year in order to be updated on the work of the charity and to consider how best to maintain and develop its operation. There are five trustees with a range of gifts and experience, who actively contribute to the running of the charity. The team employed is five, with one full-time and four part-time posts to manage the workload. Alongside this, there are many people operating in voluntary capacities.

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev P J Dunn

Mr J Heerema

Mr J Evans

Rev P Stevenson

Mr G Mallon

Appreciation

The Trustees and staff appreciate the service, prayer and financial support given throughout the year. The growth of the work in Biglife Europe has continued to be encouraging, and the hope is that this will continue to grow in the year ahead with more people catching the vision for discipleship and being equipped and encouraged to become actively involved.

BIGLIFE EUROPE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees' report was approved by the Board of Trustees.

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Mr J Heerema

Trustee

Date:

BIGLIFE EUROPE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIGLIFE EUROPE

I report to the trustees on my examination of the financial statements of Biglife Europe (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Marie Craig FCCA
TC Group

20 Commerce Road
Lynch Wood
Peterborough
Cambridgeshire
PE2 6LR
England

Dated:

BIGLIFE EUROPE

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	120,774	13,576	134,350	117,282	17,399	134,681
Investments	4	824	-	824	501	-	501
Total income		121,598	13,576	135,174	117,783	17,399	135,182
Expenditure on:							
Charitable activities	5	111,024	13,576	124,600	99,756	17,399	117,155
Total expenditure		111,024	13,576	124,600	99,756	17,399	117,155
Net income		10,574	-	10,574	18,027	-	18,027
Transfers between funds							
		(40,000)	40,000	-	-	-	-
Net movement in funds		(29,426)	40,000	10,574	18,027	-	18,027
Reconciliation of funds:							
Fund balances at 1 April 2024		81,332	-	81,332	63,305	-	63,305
Fund balances at 31 March 2025		51,906	40,000	91,906	81,332	-	81,332

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

BIGLIFE EUROPE**BALANCE SHEET****AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	149		1,555	
Cash at bank and in hand		96,004		82,950	
		<u>96,153</u>		<u>84,505</u>	
Creditors: amounts falling due within one year	12	(4,247)		(3,173)	
		<u></u>		<u></u>	
Net current assets			91,906		81,332
			<u></u>		<u></u>
Net assets excluding pension liability			91,906		81,332
			<u></u>		<u></u>
The funds of the charity					
Restricted income funds	14	40,000		-	
Unrestricted funds		51,906		81,332	
		<u>91,906</u>		<u>81,332</u>	
		<u></u>		<u></u>	

The financial statements were approved by the trustees on

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Rev P J Dunn

Trustee

1 Accounting policies

Charity information

Biglife Europe is an unincorporated charity (No. 1175136) registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies**(Continued)**

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 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.7 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.

1.8 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies**(Continued)****1.10 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	36,338	-	36,338	27,903	-	27,903
Income from the Baptist Association and other support	-	13,576	13,576	-	17,399	17,399
Income from Biglife International	84,436	-	84,436	89,379	-	89,379
	<u>120,774</u>	<u>13,576</u>	<u>134,350</u>	<u>117,282</u>	<u>17,399</u>	<u>134,681</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>824</u>	<u>501</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	86,024	93,149
Mission related costs	9,974	10,691
	<u>95,998</u>	<u>103,840</u>
Grant funding of activities (see note 6)	14,531	6,000
Share of support and governance costs (see note 7)		
Support	11,432	4,922
Governance	2,639	2,393
	<u>124,600</u>	<u>117,155</u>
Analysis by fund		
Unrestricted funds	111,024	99,756
Restricted funds	13,576	17,399
	<u>124,600</u>	<u>117,155</u>

6 Grants payable

	Training & coaching 2025 £	Training & coaching 2024 £
Grants to institutions:		
Toxteth Tabernacle Baptist Church	6,531	6,000
Husn Baptist Church	8,000	-
	<u>14,531</u>	<u>6,000</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	2025	2024
	£	£
Insurance	1,012	994
Telephone	175	199
Other	4,243	1,279
Travel expenses	6,002	2,450
Governance costs	2,639	2,393
	<u>14,071</u>	<u>7,315</u>
	<u>14,071</u>	<u>7,315</u>
Analysed between:		
Charitable activities	<u>14,071</u>	<u>7,315</u>

8 Trustees

The following trustee received remuneration during the year for their role within the charity:

Rev P Dunn £54,550 (2024: £57,100) including pension contributions

Some of the trustees (or any persons connected with them) received a total of £1,730 reimbursement for travel expenses from the charity during the year (2024: £1,400).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	3	5
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	76,474	85,103
Social security costs	3,250	1,891
Other pension costs	6,300	6,155
	<u> </u>	<u> </u>
	86,024	93,149
	<u> </u>	<u> </u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	149	1,555
	<u> </u>	<u> </u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,768	1,776
Accruals and deferred income	2,479	1,397
	<u> </u>	<u> </u>
	4,247	3,173
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,300	6,155
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
	(34,798)	13,576	(13,576)	40,000	5,202
Grants to support salaries	34,798	-	-	-	34,798
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	13,576	(13,576)	40,000	40,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Grants to support salaries	-	17,399	(17,399)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	81,332	121,598	(111,024)	(40,000)	51,906
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	63,305	117,783	(99,756)	-	81,332
	<u>63,305</u>	<u>117,783</u>	<u>(99,756)</u>	<u>-</u>	<u>81,332</u>

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	51,906	40,000	91,906
	<u>51,906</u>	<u>40,000</u>	<u>91,906</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	81,332	-	81,332
	<u>81,332</u>	<u>-</u>	<u>81,332</u>

17 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year remuneration of £18,900 (2024: £18,000) has been paid to J Dunn who is a related party to Rev P Dunn, a trustee.

Accounts

Charity Registration No. 1175136

BIGLIFE EUROPE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

BIGLIFE EUROPE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev P J Dunn Mr J Heerema Mr J Evans Rev P Stevenson Mr G Mallon
Charity number	1175136
Principal address	22 Rossington Road Sheffield United Kingdom S11 8SA
Independent examiner	TC Group 20 Commerce Road Lynch Wood Peterborough Cambridgeshire England PE2 6LR

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BIGLIFE EUROPE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

Biglife Europe is a charity aiming to equip and empower followers of Jesus to reach and disciple others specifically in the European context, with an approach drawing upon Disciple Making Movement (DMM) principles rooted in the Bible. Movements such as Biglife Europe find their roots in Asia where there is often a more limited expression of inherited models of church, whereas in the European context there is a rich history of church presence. In this European context Biglife Europe is seeking to share a fresh vision with those within the existing church of how to equip and encourage people to be disciples that multiply, as well as relating to those who are totally outside the existing church framework.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Biglife Europe team members continue to share the vision, train and support people and churches in the area of disciple making, drawing from the wider experience of movements in Asia. Increasingly Biglife Europe is able to draw upon relevant cultural examples of the principles being put into practice.

During the year Biglife Europe has continued to grow in the area of its partnership with the Yorkshire Baptist Association where it is now engaging with almost 50% of the churches in some way. The partnership has been extended, new churches engaged and existing ones are seeing the benefits of the partnership. More widely in the UK the reputation of Biglife Europe as a pattern in serving churches in the area of disciple making is growing, with growing work in the North West and East Midlands of England and new contacts in other regions exploring how to work together. Beyond the Baptist denomination Biglife Europe is also engaged with other denominations of the Christian Church and in particular contributes to the National Church Planting Network.

More widely the scope of Biglife Europe's work is stretching into other European countries. Of particular note is the active involvement in the Mission conference of the Baptist World Alliance in Norway, where the vision was shared and seminars offered, with a number of contacts being followed up. The ministry has continued its engagement in Slovenia, and began more activity in Iceland, Germany and Türkiye.

Biglife Europe is an active partner in a wider network of similar groups across Europe and the Director attended gatherings of this 24:14 Network.

Achievements and performance

Over the year the charity trustees have met on three occasions, in order to be updated in the work of the charity and to consider how best to maintain and develop the work. As part of their due diligence the trustees continue to monitor risk and keep an up-to-date risk schedule.

Financial review

Income has remained above expenditure over the financial year, leaving the charity with a firm financial footing. The Charity is grateful for the generosity of individuals and institutions in donating over the year. The Finance Policy has provided a helpful framework for good practice in managing finances. The trustees monitor the budget to at their regular meetings, and any significant variations are discussed between these meetings. Reserves are kept in compliance with the Finance Policy.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Over the year next year (2024-2025), the charity aims to expand its reach and impact across the UK and more widely into Europe. The plan is to develop others in leadership roles so that the work can expand, and to provide opportunities for networking and the sharing of learning on how to apply the discipleship principles in the European setting.

Structure, governance and management

The charity is a CIO which was registered on 12 October 2017.

Over the past year the charity's trustees have met on three occasions during the year in order to be updated on the work of the charity and to consider how best to maintain and develop its operation. There are five trustees with a range of gifts and experience, who actively contribute to the running of the charity. The team employed is five, with one full-time and four part-time posts to manage the workload. Alongside this, there are many people operating in voluntary capacities.

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev P J Dunn

Mr J Heerema

Mr J Evans

Rev K Adzam

(Resigned 13 October 2023)

Rev P Stevenson

Mr G Mallon

Appreciation

The Trustees and staff appreciate the service, prayer and financial support given throughout the year. The growth of the work in Biglife Europe has continued to be encouraging, and the hope is that this will grow in the year ahead as people catch the vision for discipleship and are equipped and encouraged in pursuing this.

BIGLIFE EUROPE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees' report was approved by the Board of Trustees.

Mr J Heerema

Trustee

Dated: 23 September 2024

BIGLIFE EUROPE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIGLIFE EUROPE

I report to the trustees on my examination of the financial statements of Biglife Europe (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Marie Craig FCCA
TC Group

20 Commerce Road
Lynch Wood
Peterborough
Cambridgeshire
PE2 6LR
England

Dated: 25 September 2024

BIGLIFE EUROPE

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	117,282	17,399	134,681	133,170	32,375	165,545
Investments	4	501	-	501	-	-	-
Total income		117,783	17,399	135,182	133,170	32,375	165,545
<u>Expenditure on:</u>							
Charitable activities	5	99,756	17,399	117,155	105,039	34,875	139,914
Net income for the year/ Net movement in funds		18,027	-	18,027	28,131	(2,500)	25,631
Fund balances at 1 April 2023		63,305	-	63,305	35,174	2,500	37,674
Fund balances at 31 March 2024		81,332	-	81,332	63,305	-	63,305

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BIGLIFE EUROPE**BALANCE SHEET****AS AT 31 MARCH 2024**

		2024		2023	
	Notes	£	£	£	£
Current assets					
Debtors	10	1,555		7,000	
Cash at bank and in hand		82,950		59,329	
		<u>84,505</u>		<u>66,329</u>	
Creditors: amounts falling due within one year	11	(3,173)		(3,024)	
		<u></u>		<u></u>	
Net current assets			81,332		63,305
			<u></u>		<u></u>
Income funds					
Unrestricted funds			81,332		63,305
			<u>81,332</u>		<u>63,305</u>
			<u></u>		<u></u>

The financial statements were approved by the Trustees on 23 September 2024

Rev P J Dunn

Trustee

1 Accounting policies

Charity information

Biglife Europe is an unincorporated charity (No. 1175136) registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% straight line
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	27,903	-	27,903	26,412	-	26,412
Income from the Baptist Association and other support	-	17,399	17,399	-	32,375	32,375
Income from Biglife International	89,379	-	89,379	106,758	-	106,758
	<u>117,282</u>	<u>17,399</u>	<u>134,681</u>	<u>133,170</u>	<u>32,375</u>	<u>165,545</u>

4 Investments

	Unrestricted funds	Total
	2024 £	2023 £
Interest receivable	<u>501</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	Training & coaching	Training & coaching
	2024	2023
	£	£
Staff costs	93,149	120,422
Depreciation and impairment	-	625
Mission related costs	10,691	11,431
	<u>103,840</u>	<u>132,478</u>
Grant funding of activities (see note 6)	6,000	1,000
Share of support costs (see note 7)	4,922	4,211
Share of governance costs (see note 7)	2,393	2,225
	<u>117,155</u>	<u>139,914</u>
Analysis by fund		
Unrestricted funds	99,756	105,039
Restricted funds	17,399	34,875
	<u>117,155</u>	<u>139,914</u>

6 Grants payable

	Training & coaching	Training & coaching
	2024	2023
	£	£
Grants to institutions:		
Toxteth Tabernacle Baptist Church	6,000	1,000
	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Insurance	994	-	994	1,037	1,037
Telephone	199	-	199	137	137
Other	1,279	-	1,279	844	844
Travel expenses	2,450	-	2,450	2,193	2,193
Legal and professional	-	396	396	-	396
Accountancy services	-	1,997	1,997	-	1,829
	<u>4,922</u>	<u>2,393</u>	<u>7,315</u>	<u>4,211</u>	<u>6,436</u>
Analysed between					
Charitable activities	<u>4,922</u>	<u>2,393</u>	<u>7,315</u>	<u>4,211</u>	<u>6,436</u>

8 Trustees

The following trustee received remuneration during the year for their role within the charity:

Rev P Dunn £57,100 (2023: £45,869) including pension contributions

Some of the trustees (or any persons connected with them) received a total of £1,400 reimbursement for travel expenses from the charity during the year (2023 £1,287).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
5	6
<u>5</u>	<u>6</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	85,103	109,192
Social security costs	1,891	4,618
Other pension costs	6,155	6,612
	<u>93,149</u>	<u>120,422</u>

10 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	1,555	7,000
	<u>1,555</u>	<u>7,000</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	1,776	1,868
Accruals and deferred income	1,397	1,156
	<u>3,173</u>	<u>3,024</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2024
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Grants to support salaries	2,500	32,375	(34,875)	-	17,399	(17,399)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year remuneration of £18,000 has been paid to J Dunn who is a related party to Rev P Dunn, a trustee.

Accounts

Charity Registration No. 1175136

BIGLIFE EUROPE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

BIGLIFE EUROPE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev P J Dunn Mr J Heerema Mr J Evans Rev K Adzam Rev P Stevenson Mr G Mallon
Charity number	1175136
Principal address	22 Rossington Road Sheffield United Kingdom S11 8SA
Independent examiner	TC Group 20 Commerce Road Lynch Wood Peterborough Cambridgeshire England PE2 6LR

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Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

BIGLIFE EUROPE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

Biglife Europe is a charity aiming to equip and empower followers of Jesus to reach and disciple others specifically in the European context, with an approach drawing upon Disciple Making Movement (DMM) principles rooted in the Bible. Movements such as Biglife find their roots in Asia where there is often a more limited expression of inherited models of church, whereas in the European context there is a rich history of church presence. In this European context Biglife is seeking to share a fresh vision with those within the existing church of how to equip and encourage people to be disciples that multiply, as well as relating to those who are totally outside the existing church framework.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

During the year Biglife has continued to raise its profile, especially in the UK context, sharing the vision with individuals, church groups and church leaders. Where people have responded positively to the vision, training and coaching have been offered, and discipleship groups have been started. The partnership with the Yorkshire Baptist Association has been renewed for a further three years and continues to be fruitful in terms of opportunities to serve the church network. As news of this partnership has spread and good models of engagement have been developed, so others have made contact for discussion and training. In particular work is developing in the North West of England, with smaller work in the London, East Midlands and South Wales areas. Gatherings of those engaged with Biglife across the North of England have been held every 4 months for shared learning and mutual encouragement.

The work in Europe more widely is slower to develop. However there has been engagement with colleagues in Germany, Iceland, Poland and Germany in the year of the report, and the hope is that Biglife will be able to build on this in the years to come. Biglife is an active partner in a wider network of similar groups across Europe and the Director attended gatherings of this 24:14 Network.

Achievements and performance

The charity trustees have continued to meet regularly to ensure legal compliance and to monitor the charity's progress towards its charitable objects. As part of their due diligence the trustees continue to monitor risk and keep an up-to-date risk schedule.

Financial review

Income has increased over the year as the team has grown, with expenditure being within the budget. The Charity is grateful for the generosity of individuals and institutions in donating over the year. The Finance Policy has provided a helpful framework for good practice in managing finances. The trustees monitor the budget to at their regular meetings, and any significant variations are discussed between these meetings.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Over the year next year (2023-2024), the charity aims to expand its reach and impact across the UK and more widely into Europe. The plan is to develop others in leadership roles so that the work can expand, and to provide opportunities for networking and the sharing of learning on how to apply the discipleship principles in the European setting.

Structure, governance and management

The charity is a CIO which was registered on 12 October 2017.

Over the past year the charity's trustees have met on three occasions during the year in order to be updated on the work of the charity and to consider how best to maintain and develop its operation. The team employed has risen to six, with one full-time and five part-time posts to manage the increased workload. Alongside this, there are many people operating in voluntary capacities.

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev P J Dunn

Mr J Heerema

Mr J Evans

Rev K Adzam

Rev P Stevenson

Mr G Mallon

Appreciation

The Trustees and staff appreciate the service, prayer and financial support given throughout the year. The growth of the work in Biglife has continues to be encouraging, and the hope is that this will continue to grow in the year ahead as people catch the vision for discipleship and are equipped and encouraged in pursuing this.

The Trustees' report was approved by the Board of Trustees.

Mr J Heerema

Trustee

Dated: 7 December 2023

BIGLIFE EUROPE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIGLIFE EUROPE

I report to the trustees on my examination of the financial statements of Biglife Europe (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

TC Group

20 Commerce Road
Lynch Wood
Peterborough
Cambridgeshire
PE2 6LR
England

Dated: 11 December 2023

BIGLIFE EUROPE

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	133,170	32,375	165,545	121,193	16,000	137,193
<u>Expenditure on:</u>							
Charitable activities	4	105,039	34,875	139,914	111,044	13,500	124,544
Net income/(expenditure) for the year/							
Net movement in funds		28,131	(2,500)	25,631	10,149	2,500	12,649
Fund balances at 1 April 2022							
		35,174	2,500	37,674	25,025	-	25,025
Fund balances at 31 March 2023							
		63,305	-	63,305	35,174	2,500	37,674

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BIGLIFE EUROPE**BALANCE SHEET****AS AT 31 MARCH 2023**

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		-		625
Current assets					
Debtors	10	7,000		1,012	
Cash at bank and in hand		59,329		39,778	
		<u>66,329</u>		<u>40,790</u>	
Creditors: amounts falling due within one year	11	<u>(3,024)</u>		<u>(3,741)</u>	
Net current assets			63,305		37,049
Total assets less current liabilities			<u>63,305</u>		<u>37,674</u>
			<u><u>63,305</u></u>		<u><u>37,674</u></u>
Income funds					
Restricted funds	12		-		2,500
Unrestricted funds			63,305		35,174
			<u>63,305</u>		<u>37,674</u>
			<u><u>63,305</u></u>		<u><u>37,674</u></u>

The financial statements were approved by the Trustees on 7 December 2023

Rev P J Dunn

Trustee

1 Accounting policies

Charity information

Biglife Europe is an unincorporated charity (No. 1175136) registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% straight line
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.9 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	26,412	-	26,412	30,071	-	30,071
Income from the Baptist Association and other support	-	32,375	32,375	-	16,000	16,000
Income from Biglife International	106,758	-	106,758	91,122	-	91,122
	<u>133,170</u>	<u>32,375</u>	<u>165,545</u>	<u>121,193</u>	<u>16,000</u>	<u>137,193</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Training & coaching	Training & coaching
	2023	2022
	£	£
Staff costs	120,422	116,399
Depreciation and impairment	625	848
Mission related costs	11,431	2,367
	<u>132,478</u>	<u>119,614</u>
Grant funding of activities (see note 5)	1,000	-
Share of support costs (see note 6)	4,211	2,833
Share of governance costs (see note 6)	2,225	2,097
	<u>139,914</u>	<u>124,544</u>
Analysis by fund		
Unrestricted funds	105,039	111,044
Restricted funds	34,875	13,500
	<u>139,914</u>	<u>124,544</u>

5 Grants payable

	Training & coaching	2022
	2023	
	£	£
Grants to institutions (1 grants):		
Toxteth Tabernacle Baptist Church	1,000	-
	<u>1,000</u>	<u>-</u>

-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Insurance	1,037	-	1,037	768	768
Telephone	137	-	137	149	149
Other	844	-	844	1,178	1,178
Travel expenses	2,193	-	2,193	738	738
Legal and professional	-	396	396	-	396
Accountancy services	-	1,829	1,829	-	1,701
	<u>4,211</u>	<u>2,225</u>	<u>6,436</u>	<u>2,833</u>	<u>4,930</u>
Analysed between					
Charitable activities	<u>4,211</u>	<u>2,225</u>	<u>6,436</u>	<u>2,833</u>	<u>4,930</u>

7 Trustees

The following trustee received remuneration during the year for their role within the charity:

Rev P Dunn £45,869 (2022: £69,200) including pension contributions

Some of the trustees (or any persons connected with them) received a total of £1,287 reimbursement for travel expenses from the charity during the year (2022 £738).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
6	3
<u>6</u>	<u>3</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	109,192	102,250
Social security costs	4,618	6,449
Other pension costs	6,612	7,700
	<u>120,422</u>	<u>116,399</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2023	2022
	Number	Number
£60,000 - £70,000	-	1
	<u>-</u>	<u>1</u>

9 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2022	2,544
At 31 March 2023	<u>2,544</u>
Depreciation and impairment	
At 1 April 2022	1,919
Depreciation charged in the year	625
At 31 March 2023	<u>2,544</u>
Carrying amount	
At 31 March 2022	625
	<u>625</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	7,000	1,012
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	1,868	2,744
Accruals and deferred income	1,156	997
	<u> </u>	<u> </u>
	<u>3,024</u>	<u>3,741</u>

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£
Grants to support salaries	16,000	(13,500)	2,500	32,375	(34,875)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	-	-	-	625	-	625
Current assets/(liabilities)	63,305	-	63,305	37,049	-	37,049
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>63,305</u>	<u> </u>	<u>63,305</u>	<u>37,674</u>	<u> </u>	<u>37,674</u>

14 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year remuneration of £24,064 has been paid to J Dunn who is a related party to Rev P Dunn, a trustee.

Accounts

BIGLIFE EUROPE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

BIGLIFE EUROPE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev P Dunn
Mr J R Heerema
Mr J M Evans
Rev K Adzam
Rev P K Stevenson
Mr G K Mallon

(Appointed 25 May 2021)

Charity number

1175136

Independent examiner

Azets
Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
United Kingdom
PE1 2SP

BIGLIFE EUROPE

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Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

BIGLIFE EUROPE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

Biglife Europe is a charity aiming to equip and empower followers of Jesus to reach and disciple others specifically in the European context, with an approach drawing upon Disciple Making Movement (DMM) principles rooted in the Bible. Since early 2020 the charity has faced the challenges presented by COVID pandemic related restrictions, which limited opportunities for face-to-face meetings and in-person training sessions. However, in spite of these difficulties the Trustees have been encouraged that the work of Biglife Europe continued to move forwards during the last year. In a variety of ways the charity's vision has been shared with groups of people in different parts of the UK and in some European contexts, and personal support has been provided to colleagues in various contexts as they have put the principles of disciple-making into practice.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Over the course of the year the charity has continued to share its vision with people from within existing church communities and networks. As people have responded positively to the vision, training and coaching have been offered, a number of groups have been started. The partnership with the Yorkshire Baptist Association has continued to be of particular significance in opening up opportunities however, the work of the charity has also expanded into other parts of the UK over the year including South Wales, London and Merseyside. The charity has continued to respond to requests for support and input from a range of different church groups and has also contributed to training programmes at St Hild College in Sheffield.

More widely, support has continued to be given to groups and individuals in Slovenia and Germany, but travel has not been possible to these or other countries due to restrictions in place related to COVID.

Biglife Europe has continued to develop a presence on social media via a designated Facebook page and a place on the wider Biglife website. Training and encouragement have also been shared via this platform.

Achievements and performance

The charity trustees have continued to meet regularly to ensure legal compliance and to monitor the charity's progress towards its charitable objects. As part of their due diligence the trustees continue to monitor risk and keep an up-to-date risk schedule.

In responding to COVID related restrictions, the charity has made good use of the opportunity to deliver aspects of training, vision sharing and coaching by using online resources.

Financial review

Income has increased over the year as the work of the charity has made more impact, thus building a strong financial footing for the ongoing work. The Charity is grateful for the generosity of individuals and institutions in donating over the year. The Finance Policy has provided a helpful framework for good practice in managing finances. Expenditure has continued to be in line with the budget agreed by the Trustees.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

BIGLIFE EUROPE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Over the year next year (2022-2023), the charity aims to expand its reach and impact across the UK and more widely into Europe.

Structure, governance and management

The charity is a CIO which was registered on 12 October 2017.

Over the past year that charity has been strengthened with the addition of a new trustee with experience and skills in charity and finance management in the UK context. The trustees have met on four occasions during the year in order to be updated on the work of the charity and to consider how best to maintain and develop its operation. The team employed has risen to three with two full-time and one part-time post to manage the increased workload. Alongside this there are a number of people operating in voluntary capacities.

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev P Dunn

Mr J R Heerema

Mr J M Evans

Rev K Adzam

Rev P K Stevenson

Mr G K Mallon

(Appointed 25 May 2021)

Appreciation

The Trustees and staff thank those who have supported them over the course of the year in service, prayer and finances. The growth of the work in Biglife has been encouraging over the past year, and the hope is that this will continue to grow in the year ahead and have a positive impact upon many people.

The trustees' report was approved by the Board of Trustees.

Mr J R Heerema

Chair of Trustees

21 November 2022

BIGLIFE EUROPE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIGLIFE EUROPE

I report to the trustees on my examination of the financial statements of Biglife Europe (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 financial statements to be reached.

M A Jackson FCA DpCHA

Azets
Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
PE1 2SP
United Kingdom

Dated: 22 November 2022

BIGLIFE EUROPE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	121,193	16,000	137,193	77,853	28,500	106,353
Expenditure on:							
Charitable activities	4	111,044	13,500	124,544	67,080	28,500	95,580
Net income for the year/ Net movement in funds							
		10,149	2,500	12,649	10,773	-	10,773
Fund balances at 1 April 2021		25,025	-	25,025	14,252	-	14,252
Fund balances at 31 March 2022							
		35,174	2,500	37,674	25,025	-	25,025

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BIGLIFE EUROPE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		625		743
Current assets					
Debtors	9	1,012		-	
Cash at bank and in hand		39,778		26,280	
		<u>40,790</u>		<u>26,280</u>	
Creditors: amounts falling due within one year	10	<u>(3,741)</u>		<u>(1,998)</u>	
Net current assets			37,049		24,282
Total assets less current liabilities			<u>37,674</u>		<u>25,025</u>
Income funds					
Restricted funds	11		2,500		-
Unrestricted funds			35,174		25,025
			<u>37,674</u>		<u>25,025</u>

The financial statements were approved by the Trustees on 21 November 2022

Rev P Dunn
Trustee

BIGLIFE EUROPE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements 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 financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised 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.

BIGLIFE EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% straight line
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 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.

1.8 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.

BIGLIFE EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BIGLIFE EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	30,071	-	30,071	36,589	-	36,589
Income from Baptist Association and other support	-	16,000	16,000	-	28,500	28,500
Income from Biglife International	91,122	-	91,122	41,264	-	41,264
	<u>121,193</u>	<u>16,000</u>	<u>137,193</u>	<u>77,853</u>	<u>28,500</u>	<u>106,353</u>

4 Charitable activities

	Training and coaching 2022 £	Training and coaching 2021 £
Staff costs	116,399	76,166
Depreciation and impairment	848	605
Mission related costs	2,367	(134)
	<u>119,614</u>	<u>76,637</u>
Share of support costs (see note 5)	2,833	16,696
Share of governance costs (see note 5)	2,097	2,247
	<u>124,544</u>	<u>95,580</u>
Analysis by fund		
Unrestricted funds	111,044	67,080
Restricted funds	13,500	28,500
	<u>124,544</u>	<u>95,580</u>

BIGLIFE EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
IT consultancy	-	-	-	15,192	15,192
Insurance	768	-	768	493	493
Telephone	149	-	149	604	604
Other	1,178	-	1,178	407	407
Travel expenses	738	-	738	-	-
Legal and professional	-	396	396	-	396
Accountancy services	-	1,701	1,701	-	1,851
	<u>2,833</u>	<u>2,097</u>	<u>4,930</u>	<u>16,696</u>	<u>18,943</u>
Analysed between					
Charitable activities	<u>2,833</u>	<u>2,097</u>	<u>4,930</u>	<u>16,696</u>	<u>18,943</u>

6 Trustees

The following trustee received remuneration during the year for their role within the charity:

Rev P Dunn £69,200 (2021: £70,251) including pension contributions

Some of the trustees (or any persons connected with them) received a total of £738 reimbursement for travel expenses from the charity during the year (2021: £nil).

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>3</u>	<u>3</u>
Employment costs	2022 £	2021 £
Wages and salaries	102,250	67,768
Social security costs	6,449	3,223
Other pension costs	7,700	5,175
	<u>116,399</u>	<u>76,166</u>

BIGLIFE EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,000 - £70,000	1	1

8 Tangible fixed assets

Fixtures and fittings
£

Cost

At 1 April 2021	1,814
Additions	730
At 31 March 2022	2,544

Depreciation and impairment

At 1 April 2021	1,071
Depreciation charged in the year	848
At 31 March 2022	1,919

Carrying amount

At 31 March 2022	625
At 31 March 2021	743

9 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	1,012	-

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	2,744	-
Accruals and deferred income	997	1,998
	3,741	1,998

BIGLIFE EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at
	Balance at	Incoming	Resources	Balance at
	1 April 2021	resources	expended	31 March
	£	£	£	2022
Grants to support salaries	-	16,000	(13,500)	2,500
	=====	=====	=====	=====

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	625	-	625	743	-	743
Current assets/(liabilities)	37,049	-	37,049	24,282	-	24,282
	=====	=====	=====	=====	=====	=====
	37,674	-	37,674	25,025	-	25,025
	=====	=====	=====	=====	=====	=====

13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

BIGLIFE EUROPE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

BIGLIFE EUROPE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev P Dunn
Mr J R Heerema
Mr J M Evans
Rev K Adzam
Rev P K Stevenson
Mr G K Mallon

(Appointed 25 May 2021)

Charity number

1175136

Independent examiner

Azets
Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
United Kingdom
PE1 2SP

BIGLIFE EUROPE

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BIGLIFE EUROPE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and activities

Biglife Europe is a charity aiming to equip and empower followers of Jesus to reach and disciple others specifically in the European context, with an approach drawing upon Disciple Making Movement (DMM) principles. While the past year has presented unique challenges, in terms of the restrictions on travel and face-to-face meetings imposed due to the COVID pandemic; the Trustees have been encouraged to see the work of Biglife Europe move forwards with the vision being shared and people being trained and supported in pursuing the vision.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Over the course of the year the Director for Biglife Europe has taken opportunities to share the vision of Biglife in a wide range of different contexts – webinars at conferences, various opportunities at St Hild College in Sheffield, church groups across the UK, and meeting with individuals. The partnership with the Yorkshire Baptist Association has been of particular significance in opening up opportunities to share the vision.

Having shared the vision those interested in taking things further have been offered training and ongoing support expressed via mentoring relationships. Typically the training has involved four interactive sessions, after which people are encouraged to meet regularly with others with a common vision as a launch group aiming to put the principles into practice. Coaching of leaders happens at least once a month. These leaders are also brought together for further training, prayer and for mutual encouragement. Opportunities for these leaders to part have been provided over the past year online.

In September 2020 Biglife Europe took on a part-time placement student from a Northern Baptist College to serve within the charity. A further appointment was made in February 2021 of a full-time worker based in Cardiff, but serving the charity more widely.

Support has continued to be given to groups and individuals in Slovenia and Germany, but travel has not been possible to these or other countries due to restrictions in place.

Biglife Europe has continued to develop a presence on Social Media via a designated Facebook page and a place on the wider Biglife website.

Achievements and performance

The charity is still very much in an early stage of development, and so it has been encouraging to build further the foundations in terms of a strong trustee board and policies over the past year. The trustees have continued to meet regularly to ensure legal compliance and the progress of the charity towards its objects. As part of their due diligence the trustees continue to monitor risk and keep an up-to-date risk schedule.

In responding to COVID related restrictions, the charity made a successful transition to online working. As a result of sharing the vision and training, about 40 groups have been started in the Yorkshire region, with others being initiated more widely across the UK. There has been continuous support and training delivered in both Slovenia and Germany, but planned trips to other European countries have had to be cancelled.

Financial review

Income has increased over the year as the work of the charity has made more impact, thus building a strong financial footing for the ongoing work. Expenditure was more than anticipated due to the addition of an extra staff member during the year, however, the income has also risen to meet these commitments. A Finance Policy was agreed during the year that helps to strengthen good practice.

BIGLIFE EUROPE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Over the year ahead, the charity aims to expand its reach and impact across the UK and more widely into Europe. In doing this the charity will continue to strengthen its foundations as a charity in order to ensure that its activities exemplify good practice and compliance. The charity aims to generate more funding within Europe to support the ongoing work.

Structure, governance and management

The charity is a CIO which was registered on 12 October 2017.

Over the past year that charity has been strengthened with the development of a number of key policies that help to underpin good practice. The trustees have met regularly in order to be updated on the work of the charity and to consider how best to maintain and develop its operation. Towards the end of the year, due to the growth of the work, Biglife Europe appointed one of the trustees to the staff team, a move which necessitated his stepping down from his role as a Trustee of the charity. The Trustees are actively seeking to find a new trustee with skills in the area of financial management.

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev P Dunn

Mr J R Heerema

Mr J M Evans

Rev K Adzam

Rev P K Stevenson

Mr G K Mallon

(Appointed 25 May 2021)

Appreciation

The Trustees and staff thank those who have supported them over the course of the year in prayer and finances. The growth, even in the face of unique challenges, gives the charity hope for the year ahead to see the work expand and flourish.

The trustees' report was approved by the Board of Trustees.

Mr J R Heerema

Chair of Trustees

Dated: 13 December 2021

BIGLIFE EUROPE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIGLIFE EUROPE

I report to the trustees on my examination of the financial statements of Biglife Europe (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 financial statements to be reached.

M L Craig FCCA

Azets
Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
PE1 2SP
United Kingdom

Dated: 13 December 2021

BIGLIFE EUROPE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	3	106,353	66,266
<u>Expenditure on:</u>			
Charitable activities	4	95,580	55,235
Net income for the year/ Net movement in funds		10,773	11,031
Fund balances at 1 April 2020		14,252	3,221
Fund balances at 31 March 2021		<u>25,025</u>	<u>14,252</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BIGLIFE EUROPE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		743		933
Current assets					
Cash at bank and in hand		26,280		34,770	
Creditors: amounts falling due within one year	9	(1,998)		(21,451)	
Net current assets			24,282		13,319
Total assets less current liabilities			25,025		14,252
Income funds					
Unrestricted funds			25,025		14,252
			25,025		14,252

The financial statements were approved by the Trustees on 13 December 2021

Rev P Dunn
Trustee

BIGLIFE EUROPE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised 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.

BIGLIFE EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% straight line
-----------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 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.

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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

BIGLIFE EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Donations and gifts	8,450	3,500
Income from Baptist Association and other support	56,639	13,320
Income from Biglife International	41,264	49,446
	<u>106,353</u>	<u>66,266</u>

BIGLIFE EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Charitable Expenditure Heading 1 2021 £	Charitable Expenditure Heading 1 2020 £
Staff costs	76,166	48,956
Depreciation and impairment	605	467
Mission related costs	(134)	2,604
	<u>76,637</u>	<u>52,027</u>
Share of support costs (see note 5)	16,696	2,266
Share of governance costs (see note 5)	2,247	942
	<u>95,580</u>	<u>55,235</u>

5 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
IT consultancy	15,192	-	15,192	-	-	-
Insurance	493	-	493	592	-	592
Telephone	604	-	604	585	-	585
Other	407	-	407	332	-	332
Travel expenses	-	-	-	757	-	757
Legal and professional	-	396	396	-	396	396
Accountancy services	-	1,851	1,851	-	546	546
	<u>16,696</u>	<u>2,247</u>	<u>18,943</u>	<u>2,266</u>	<u>942</u>	<u>3,208</u>
Analysed between Charitable activities	<u>16,696</u>	<u>2,247</u>	<u>18,943</u>	<u>2,266</u>	<u>942</u>	<u>3,208</u>

6 Trustees

The following trustee received remuneration during the year for their role within the charity:

Rev P Dunn £70,251 (2020: £48,956) including pension contributions

None of the trustees (or any persons connected with them) received any reimbursement for travel expenses from the charity during the year (2020: £757).

BIGLIFE EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	3	1
	<u>3</u>	<u>1</u>
Employment costs	2021 £	2020 £
Wages and salaries	67,768	42,750
Social security costs	3,223	2,006
Other pension costs	5,175	4,200
	<u>76,166</u>	<u>48,956</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£60,000 - £70,000	1	-
	<u>1</u>	<u>-</u>

8 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2020	1,814
At 31 March 2021	<u>1,814</u>
Depreciation and impairment	
At 1 April 2020	1,071
At 31 March 2021	<u>1,071</u>
Carrying amount	
At 31 March 2021	<u>743</u>
At 31 March 2020	<u>933</u>

BIGLIFE EUROPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Deferred income	10	-	20,000
Trade creditors		-	90
Accruals and deferred income		1,998	1,361
		<u>1,998</u>	<u>21,451</u>

10 Deferred income

	2021 £	2020 £
Other deferred income	-	20,000
	<u>-</u>	<u>20,000</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).