

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

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
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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 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.