

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>
			<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.