

THE BILLY GRAHAM EVANGELISTIC ASSOCIATION LIMITED

England & Wales · Charity number 233381

Details

Status	Registered
Legal form	Charitable company
Company number	00567778
Registered	1969-04-10
Register	View on the Charity Commission register

Contact

Address	Billy Graham Evangelistic Associati Richardson Way Cross Point Business Park Coventry CV2 2TA
Phone	02085592044
Email	info@bgea.org.uk
Website	www.billygraham.org.uk

Activities

Objects: THE ADVANCEMENT OF RELIGION, IN PARTICULAR THE PROMOTION OF THE GOSPEL OF THE LORD JESUS CHRIST, AS SUPPORTED BY THE EVANGELISTIC TEACHINGS OF THE MINISTRY OF FRANKLIN GRAHAM, BASED ON THE LIFELONG WORK OF BILLY GRAHAM, BY APPROPRIATE MEANS FOR THE PUBLIC BENEFIT, IN ACCORDANCE WITH THE STATEMENT OF FAITH SET OUT IN CLAUSE 4.2 OF THE ARTICLES.

Activities: The principle activities of the charity is supporting the worldwide evangelistic activities of The Billy Graham Evangelistic Association such as My Hope UK, Internet Evangelism etc.; fundraising to support these activities; distributing Billy Graham books, literature and recordings; training for evangelism; providing general ministry support to enquirers and exploring evangelistic opportunities.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,806,270	£6,286,336	£983,476	24
2024-03-31	£5,609,749	£5,775,480	£463,542	21
2023-03-31	£7,364,623	£7,663,432	£629,273	21
2022-03-31	£3,262,873	£2,812,587	£928,082	22
2021-03-31	£2,481,747	£2,589,357	£477,796	38

Trustees

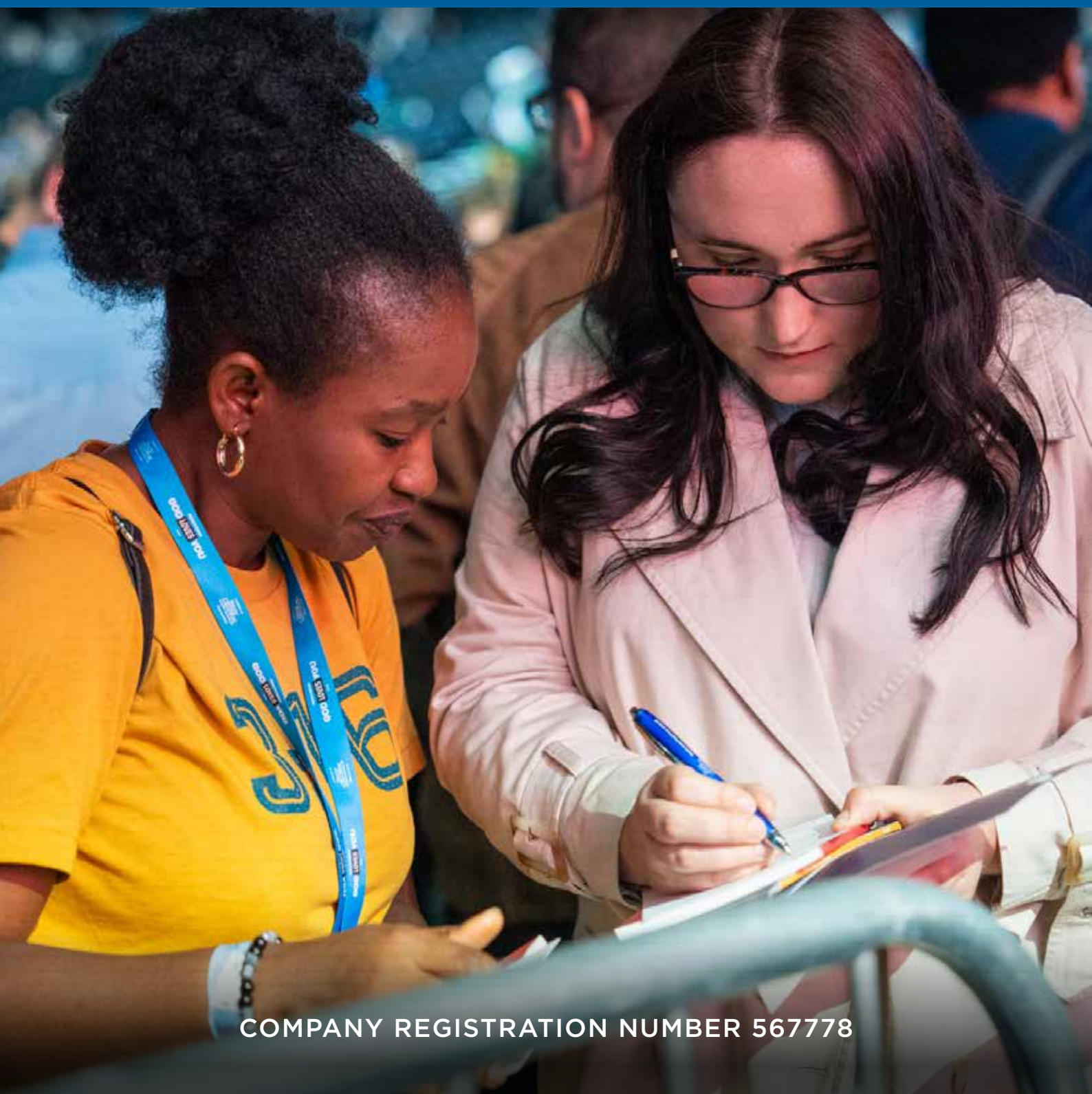
Name	Role	Appointed
Andrew March Lawrence		2026-03-11
Donna Pierce		2022-10-24
E David Beroth		2022-10-24
Justin Thomas Arnot		2025-05-02
Merrill Littlejohn		2022-10-24
PAUL SABER		
Steve McCay		2022-10-24

Accounts

BILLY GRAHAM
EVANGELISTIC ASSOCIATION LIMITED

TRUSTEES' REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025



COMPANY REGISTRATION NUMBER 567778



Dear Friend,

Thank you for helping “make known the mystery of the gospel” (Ephesians 6:19, NKJV). I’m grateful for your faithful commitment to reaching others with the Good News of Jesus Christ.

It was a privilege to preach around the world in Mexico, Poland, England, Scotland, Vietnam, and Laos. God also provided many opportunities for us to minister in His Name to men, women, and children through other outreaches, including Billy Graham Rapid Response Team deployments, our Billy Graham 24/7 Prayer Line, Gospel TV spots, and Search for Jesus internet evangelism ministry.

Year after year, committed Christians like you make this Gospel ministry possible through your support and prayers.

Will you join me in lifting our 2025 outreaches up to the Lord in prayer? Let’s ask Him to draw many more people to Himself—all for His glory!

May God richly bless you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Franklin Graham', with a long horizontal line extending to the left.

Franklin Graham
President

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CHARITABLE COMPANY INFORMATION

TRUSTEES

Mr P. Saber
Mr. D. Allen (Retired May 2025)
Mr. D. Beroth
Mr. S. Herbert
Mrs. D. Pierce
Mr. M. Littlejohn
Mr. S. Mccay
J. Arnot (appointed May, 2025)

EXECUTIVE DIRECTOR

Mr. D. Zeidan (Until July, 2025)

COMPANY SECRETARY

Mrs. E. V. Iwu

COMPANY REGISTRATION NUMBER

00567778

CHARITY REGISTRATION NUMBER

233381

PRINCIPAL ADDRESS & REGISTERED OFFICE

6100 Crosspoint Business
Park, Richardson Way,
Coventry, CV2 2TA

BANKERS

Barclays Bank PLC,
1 Churchill Place, Level 27,
London, E14 5HP

AUDITORS

Forvis Mazars LLP,
2 Chamberlain Square,
Birmingham, B3 3AX

SOLICITORS

Bates Wells,
10 Queen Street,
London,
EC4R 1BE

BILLY GRAHAM EVANGELISTIC ASSOCIATION
TRUSTEES' REPORT

The trustees, who act as directors for the purposes of company law, present their report and financial statements for the year ended 31st March 2025, which have been prepared in accordance with the Financial Reporting Standard FRS102 and the associated Charity Statement of Recommended Practice 2019.

In accordance with the Memorandum and Articles of Association, the objects are to spread the Gospel of Jesus Christ as supported by the evangelistic teachings of the ministry of Franklin Graham, by appropriate means for the public benefit.

The principal activity of the company is supporting the worldwide evangelistic activities of the Billy Graham Evangelistic Association (BGEA). This is achieved by:

- ministry activities in the UK including the Billy Graham Rapid Response Team, The Billy Graham Defense Fund, Internet Evangelism and local pastor support events,
- fundraising to support the activities of the charity,
- distributing BGEA resources,
- training for evangelism and emerging evangelists,
- providing general ministry support by helping with enquiries within the UK and exploring large scale evangelistic opportunities, known as Festivals, Celebrations or Tours.

GOVERNANCE

The trustees, who act as directors of the company, serving during the period were as follows:

Mr P. T. Saber	Chair
Mr. D. C Allen	Retired (May 2025)
Mr. D. E. Beroth	
Mr. S. P. Herbert	
Mr. M. Littlejohn	
Mr. S. Mccay	
Mrs. D. Pierce	
Mr. J.T. Arnot	Appointed (May 2025)

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GOVERNANCE - CONTINUED

In 2023, BGEA updated its Articles of Incorporation, moving to a sole membership model where the US charity, Billy Graham Evangelistic Association, is the sole member. The charity is ultimately managed by The Board of trustees.

The trustees meet at least three times per year as a full board to manage the charity. In addition, the trustees have in place board sub-committees to cover the following areas:

- the Finance and Audit Committee, which meets as often as required to review the accounts, review budgets, review the risks associated to the charity's operations and to review the reserves policy,
- a Governance Committee, which meets as needed to review how the performance and compliance of the board can be improved through new trustees and improvement of processes and procedures.

New trustees are appointed by existing trustees and are required to follow an induction process which consists of being introduced to the operations of the charity, attending a Board meeting, visiting the offices of BGEA in the US to meet staff before being formally appointed and receiving formal training in their responsibilities.

BGEA endeavours to ensure that all trustees receive the induction, training and ongoing support they need to carry out their duties effectively. All new trustees go through an induction programme to familiarise them with the organisation, their duties and legal responsibilities.

The trustees have delegated day to day management of the Charity to the Senior Management Team which consists of Mr. D. Zeidan as Executive Director (Until July, 2025) and Mrs. E. V. Iwu as Finance Director, Mr. R. Felix as Manager of Information and Technology, Mr. J Brazier as Director of Ministry Advancement, and Mrs. V. Machin as Director of Human Resources.

"After extensive consideration, on 17 July 2025, the Trustees found it to be in the best interests of the Charity to implement a modification of its executive structure by transitioning the role of Executive Director to that of Manager Officer. Under the oversight of the Trustees, this role will continue to ensure all the Charity's governance and approved strategies are well executed. This will permit the Charity to ensure that its departmental Directors collaborate effectively among themselves and with other stakeholders involved in the Charity's global work, including counterparts at BGEA USA, to agree effective strategies that both further the objects and interests of BGEA UK and are aligned with global priorities and resource allocation."

As well as those staff employed, BGEA continues to be supported in its administrative affairs by staff employed by Samaritan's Purse International Ltd (SPI). SPI recharges to BGEA the percentage of staff time spent on its administration.

The charity works in close co-operation and collaboration with similar organisations throughout the world and especially the BGEA office in the USA.

THE GOVERNANCE CODE

The trustees and management of BGEA take the obligations and principles set out in the Governance Code seriously. The Code is built upon a foundation that all trustees understand their legal obligations and then develops seven guiding principles to ensure that charity is well-managed and effective. The principles are leadership, integrity, decision making, risk and control, board effectiveness, diversity, openness and accountability.

BGEA is confident that all the trustees have a full understanding of their legal obligations. All of the trustees have seen the Code in full and are aware of the content and suggested good practice. The Governance Committee has reviewed the Code against a matrix developed by management. The Code itself acknowledges that good governance is an on-going process and as such BGEA is currently satisfied that there is broad compliance with the Code and that it will be held under constant review via the Governance Committee and senior management. With this caveat, the trustees are not aware of any material shortcomings against the Code.

KEY MANAGEMENT PERSONNEL

All salaries are benchmarked using a variety of sources, including current/recent competitive advertised salaries, salary surveys from leading agencies and remuneration data from professional bodies. Salaries are also benched according to geographic location.

RISK MANAGEMENT

The charity is exposed to risks in several areas. A full Risk Register is reviewed at least twice a year and a summary of risks is a standing agenda item for each Board meeting. The key risks identified and the strategies to mitigate the risks are:

	RISKS	STRATEGY TO MITIGATE
1.	Inadequate or low reserves	• Ongoing structural review to determine the most appropriate way forward for the charity in the UK, • Fundraising and Marketing plans to target new donors and attract younger donors, • Increased use of Digital Channels to enhance reach and make the donation process simpler, • Increased collaboration on grant management with BGEA US.
2.	Harm caused to the public and the Charity as a result of a failure in Safeguarding	• Safeguarding policy reviewed and external advisors appointed, • All staff received basic training which is annually refreshed. Where relevant, staff with more direct public interactions also receive enhanced training, • Appropriate levels of DBS being obtained, • “Designated Safeguarding Leads” identified and given enhanced training, • Governance committee appointed as Safeguarding lead on behalf of the trustees and all member of that Committee to undergo enhanced safeguarding training.
3.	Increased reliance on systems for remote working has heightened the potential and opportunity for some form of cyber attack	• We are fully supported by our sister organisation, Samaritan’s Purse in the UK and from IHQ in the US as this is a global issue, • All software up to date and processes for patching fully implemented, • Potential exposures being continuously reviewed, • Training given to all staff regarding cyber-crime awareness

ACHIEVEMENTS AND PERFORMANCE

We praise God for the many opportunities He has provided the Billy Graham Evangelistic Association (BGEA) to proclaim the life-transforming message of the Gospel to thousands of people across the United Kingdom during 2024-25. By His grace, a total of 15,950 people attended the **God Loves You Tour** festivals in Birmingham and Glasgow this past June, with 1,294 individuals responding publicly to the invitation to follow Jesus Christ.

BGEA's internet evangelism ministry, **Search for Jesus (SFJ)**, continues to grow, with 300 volunteers sharing the Gospel online under the supervision of our UK office. This year, SFJ celebrated a remarkable milestone seeing over 20 million people around the world indicate a decision for Christ since the ministry began in 2015.

The **Billy Graham Rapid Response Team (BG-RRT)** was deployed to multiple crisis situations throughout the year. Notably, in Southport (Merseyside), following the devastating murder of three young girls at a children's dance club, our chaplains were able to offer the comfort and love of Christ to grieving residents. They prayed with 122 individuals, of which four made the life-changing decision to accept Jesus Christ as their Lord and Saviour.

We are deeply grateful for your prayers, generosity, and partnership in the Gospel, which make it possible for us to share God's love with people across the UK through a variety of ministry platforms. We invite you to continue praying with us, asking the Lord to strengthen and expand BGEA's ministry across the UK, so that we may proclaim the Good News through every effective means and help equip the Church to do the same.

We are greatly encouraged by the work God has done through the Billy Graham Evangelistic Association (BGEA) in 2024-25. The headlines today may be dominated by bad news—from the cost-of-living crisis to war in Europe and the Middle East—but beneath the surface, the Good News of Jesus Christ is transforming lives throughout the UK and beyond.

BILLY GRAHAM RAPID RESPONSE TEAM

The Billy Graham Rapid Response Team (BG-RRT) offers emotional care to those navigating moments of crisis, grief, and trauma. In 2024, the UK chaplaincy team continued to respond with compassion and prayer to communities impacted by tragedy, while also equipping others to minister in similar ways.

Our team of 90 crisis-trained chaplains stands ready to respond across the United Kingdom, providing support in person, over the phone, and through email. In addition to crisis deployments, chaplains regularly partner with churches, local authorities, and ministry events, as well as offer specialised training to individuals and organisations seeking to serve those in distress.

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CRISIS DEPLOYMENTS

Over the past year, the BG-RRT carried out 13 deployments across the UK. Each one was an opportunity to extend the love and peace of Christ in the midst of pain and uncertainty.

- In Southport (Merseyside), following the heartbreaking murder of three young girls at a dance event, chaplains ministered to the grieving community. They prayed with 122 people, and four individuals made a decision to follow Jesus Christ.
- In Hainault, London, the chaplain team responded to the tragic stabbing of a teenage boy on his way to school. More than 40 individuals received emotional and spiritual support, with one person coming to faith during the deployment.
- Chaplains were also embedded within Operation Christmas Child's 2024 season, offering spiritual care across six regional processing centres. A total of 155 people were prayed with, and a dedicated chaplain prayer space was created at the National Ministry Centre in Coventry to serve staff and volunteers throughout the year.
- The team also supported the God Loves You Tour in Birmingham and Glasgow, offering prayer and chaplaincy care before and after the evangelistic events.

In total, the BG-RRT prayed with 615 individuals throughout these deployments, and eight people came to faith in Jesus Christ.

RRT PRAYER SUPPORT

Through the BGEA UK website, individuals can request prayer or speak directly with a chaplain. While the number of prayer requests decreased in the past year—with approximately 20 received during the reporting period—each request is handled with care and prayed over during our weekly chaplain prayer calls.

In addition, chaplains continue to support the Donor Services team when callers present with complex needs. These situations often involve deep emotional or spiritual distress, and our chaplains offer timely prayer, guidance, and signposting to appropriate support resources.

The BG-RRT continues to offer ongoing training for the chaplaincy team. It also remains committed to equipping the Church with tools for compassionate crisis care and providing support to local government organisations in contingency planning. Throughout 2024, the UK team engaged in a variety of training initiatives and strategic partnerships:

- Four Sharing Hope in Crisis seminars were delivered in person—two at the National Ministry Centre in Coventry and others in Glasgow and Lincoln.
- Six staff from the Northern Christian School Trust received training in Staff and Self-Care.
- Internationally, 16 staff from HDCS (a Samaritan's Purse partner in Nepal) participated in God's Hope in Crisis training. In Ukraine, 45 RRT chaplains received training in Communication During Crisis, in collaboration with BGEA Canada.

TRAINING AND STRATEGIC PARTNERSHIPS

- Training in debriefing techniques was delivered to US and UK chaplain coordinators, and a process has now been introduced to support US chaplains following deployments.
- The UK Chaplain Manager continues to provide debriefing care to Samaritan's Purse Disaster Assistance Response Team (DART) members returning from global deployments in multiple theatres of operation across the globe.
- The BG-RRT participates in multiple Local Resilience Forums across the UK—building bridges between statutory agencies, first responders, and the voluntary and faith sector to enable effective faith-based social capital to be demonstrated in times of community crisis.
- Ongoing collaboration with Waverley Abbey College continues to bear fruit, with several students from the Contemporary Chaplaincy programme joining the RRT following their studies.
- The UK Chaplain Manager also serves on the board of Police Chaplaincy UK—helping to bring oversight and leadership to police chaplains across the country. This relationship brings an evangelical voice to the board team as they navigate chaplaincy in the multi-faith sector.
- Enable effective faith based social capital to be demonstrated in times of community crisis.
- The UK Chaplain Manager continues to develop links with Waverley Abbey College supporting the tutorship of a cohort of students studying Contemporary Chaplaincy. This collaboration has resulted in a number of students joining the BGEA RRT.
- The UK chaplain manager also is a board member of Police Chaplaincy UK which provides oversight and leadership to police chaplains across the UK. This relationship brings an evangelical voice to the board team as they navigate chaplaincy in the multi-faith sector.

INTERNET EVANGELISM

Search for Jesus (SFJ), the Billy Graham Evangelistic Association's **Internet Evangelism Ministry**, continues to share the hope of Christ with people around the world through digital platforms. Volunteers serve faithfully across social media (Facebook, YouTube, WhatsApp), email, online discipleship courses, and real-time chat, meeting individuals right where they are and often in their moment of greatest need.

2024 continued to be a fruitful year for the global Search for Jesus team. Across all language platforms, more than 8.2 million people visited our evangelistic websites, and over 740,000 individuals indicated a decision to follow Jesus Christ. Our social media presence also continued to flourish, with more than 3 million followers across various channels. Through these platforms, over 270,000 meaningful Gospel conversations took place.

The UK team continues to play a vital role in the global English-language ministry, supporting volunteers across Ireland, the United States, New Zealand, Australia, South Africa, Germany, Spain, and Egypt. Of the more than 1,000 volunteers who minister in English, over 300 are led and supported directly from the UK. In 2024 alone, 460 individuals applied to serve as English-language volunteers, which was an encouraging sign of growing engagement and commitment.

To strengthen relationships and offer encouragement, UK staff hosted volunteer gatherings in the UK, South Africa, the United States, and Australia. Through these events, they met with 113 volunteers in person offering fellowship, sharing ministry updates, and welcoming guests interested in joining the work. One UK volunteer who attended a gathering in Bromley reflected:

“Thanks for the invitation to last night’s evening with SFJ. It was nice to meet other volunteers and to put a face to your name. It was a lovely and warm atmosphere—we really enjoyed ourselves.” A key part of this project is helping new believers connect with a local church where they can grow in their faith. By the end of 2024, SFJ had established partnerships with 538 churches in the UK and 363 in Australia. In total, over 21,000 church websites were visited through the Church Locator tool, helping many find a welcoming, Bible-based church community.

One visitor to the site shared this encouraging message after connecting with a UK-based coach:

“I’m reading the Bible and praying, and learning so much. I’m thanking God that He sent Jesus to die for my sins. I’m trying hard to leave past temptations behind, so I can grow closer to God through Jesus. I’ve signed up for the course and look forward to becoming even closer to Him. I’ve joined a local church and they’ve welcomed me. I feel more at peace now that I’ve given Jesus control of my life.”

In a world that is constantly changing, the message of the Gospel remains the same. Through Search for Jesus, we have the privilege of sharing the eternal hope of Christ with people every single day—meeting them right where they are, with the truth that never changes.

UK GOD LOVES YOU TOUR 2024: CONTINUING A LEGACY OF TRANSFORMATION

In 2024, the UK God Loves You Tour with Franklin Graham built upon the momentum of five impactful events held across 2022 and 2023, which collectively welcomed nearly 30,000 attendees and witnessed over 2,500 individuals making personal commitments to Christ.

On Saturday 15 June, the Resorts World Arena in Birmingham hosted 8,300 attendees, with more than 700 people making a decision to follow Jesus. Just a week later, on 22 June, the OVO Hydro Arena in Glasgow welcomed 7,650 people, with over 500 coming forward to accept Christ. Beyond the events themselves, the ministry's influence extends deeply into communities, as evidenced by nearly 3,800 participants enrolling in the Christian Life & Witness Classes, equipping believers to grow in their faith and boldly share it with others.

One of the most powerful moments came from a family of nine from Tipton Christian Church—seven of them closely related—who, despite years of attending church, had yet to make a personal commitment to Christ. At the Birmingham event, everything changed. Together, all nine stepped forward to accept Jesus as Lord and Saviour, answering the prayers and hopes of their pastor and congregation in a deeply moving testament to God's faithfulness.

Looking ahead with gratitude and anticipation, the God Loves You Tour is set to return to London's ExCeL Centre on Saturday 21 June 2025. Preparations are well underway, with 1,000 churches already represented at Tour Preparation Meetings and 163 buses registered to bring people to the event. As we continue this ministry journey, we invite you to join us in prayer that the Lord will use this third London event to deepen and expand the impact throughout the UK.

FINANCIAL REVIEW

Income for the 12-month period amounted to £6,806,270 (2024: £5,609,749), whilst expenditure totalled £6,286,336 (2024: £5,775,480). The net surplus of the charity amounted to £519,934 (2024: deficit of £(165,731)). The charity was able to expend £6,069,676 (2024: £5,549,193) on its charitable activities.

The Balance Sheet shows total funds of £983,476 (2024: £463,542), comprising restricted funds of £541,642 (2024: £52,299) and unrestricted funds of £441,834 (2024: £411,243). The financial statements set out on pages 24 to 38 show the charity's financial position at 31 March 2025.

Adequate general donations were received during the year. Strenuous efforts are being made to increase the level of donations in order to reduce the reliance on grants from International Headquarters and to realise future plans for the on-going UK based activity after the Tour is completed.

FUNDRAISING

The Charity is ever grateful for the steadfast support of our donors this year. The work of the ministry would not be possible without their faithful giving. The Charity uses several different communication methods to attract and retain support, including:

- direct Mail of newsletters and appeals,
- emailing newsletters and appeals,
- opportunities for regular giving via Standing Order,
- use of the website and social media accounts,
- opportunities for planned giving through a Legacy programme.

The Charity seeks to be transparent as to how the donated funds raised will be used and, in all cases, any restriction placed on a donation is strictly followed and fulfilled. In cases where the Charity is unable to use the donation, the supporter will be contacted and either another use for the funds agreed or they are returned.

The Charity maintains and monitors the wishes of each supporter and will only communicate using methods the supporter has given clear and informed consent for us to use. The Charity does not knowingly communicate with young people below the age of 18 or any vulnerable adult. Where we are made aware that such people may be receiving communications from us, our records are amended to prevent further communication.

The Charity has robust systems in place to ensure that where a supporter wishes to cease being contacted, either directly with us or through the Fundraising Preference Scheme, this action can be implemented immediately.

The Charity is compliant with the Institute of Fundraising Code of Practice and received no serious complaints about its fundraising practices during the year.

SAFEGUARDING

The Billy Graham Evangelistic Association (BGEA) exists to support and extend the proclamation of the Gospel of the Lord Jesus Christ to all we can by every effective means available to us and by equipping the church and others to do the same. Safeguarding the most vulnerable is a biblical mandate and we want Safeguarding to be part of the DNA of the organisation within the UK.

POLICIES AND PROCEDURES

During 2024/25 we continued with the policies and procedures in place to prevent abuse and harm, and to ensure our staff fully understand their safeguarding responsibilities. Learning and reflections encountered are incorporated into practice and used to inform staff training.

The Safeguarding policy applies to staff and trustees. At large events the Safeguarding Policy is made available to 'counsellors'.

The Safeguarding policy and procedures are reviewed annually.

Our safer recruitment process is imbedded in the Safeguarding policy and procedures. There is a robust process for carrying out Disclosure Barring Service checks for UK and non-UK citizens. All employees of the BGEA are subject to a basic DBS check.

The Safeguarding policy signposts to the Whistleblowing Policy.

In addition the Anti-Harassment and Bullying Policy is in place as a focus on creating a safe working environment, ensuring the protection of peace of mind in the workplace.

Policies and procedures are readily available.

In everything we do we aim to work sensitively and carefully with those caught up in the trauma and worry of situations which require safeguarding input.

HANDLING CONCERNS

All information is treated confidentially and only shared with those who need to know. We work really hard to ensure every case is fully and fairly investigated.

There is a team in place to manage any safeguarding incidents or concerns. Systems are in place to report to the Safeguarding team quickly and efficiently.

An appointed outside organisation is used for review and guidance as necessary.

Quarterly reports are provided to Trustees. In the case of a serious disclosure this would be accelerated direct to Trustees.

TRAINING

Safeguarding training is provided to all new staff and trustees. For Festivals BGEA volunteers are signposted to our safeguarding processes. Ongoing training is provided on an annual basis to staff.

Additional targeted training is provided to our Safeguarding team.

Training for staff and trustees includes the reporting role which the Charity Commission plays in safeguarding.

We are committed to continue our regular face to face and e-learning Safeguarding training programmes.

SAFEGUARDING FESTIVALS AND EVENTS WITHIN THE UK

The BGEA's stated aim is to equip the church. Reliance on the church is important as part of the successful running of events, for example, church members bring friends to events; youth leaders bring youth to events; vetted* church members take on the roles of steward or counsellors at events. (*vetted by church leaders) The number of volunteers relied on for an event to run smoothly can extend to over a thousand.

Basic Disclosure and Barring Service (DBS) checks are widely available for individuals, while Standard and Enhanced checks are primarily used by employers for specific roles, with eligibility criteria needing to be met.

A large Festival or event does not meet the criteria for BGEA to directly carry out DBS checks for volunteer child counsellors. In addition to taking up references from church leaders we also ensure that any counselling is carried out in public and other safeguards are put in place, such as ensuring our volunteers are trained and aware of their boundaries in their role as a counsellor. The Rapid Response Team, who have additional training, are available along with a BGEA safeguarding team for situations where a volunteer counsellor requires support. Every event is reviewed and learnings considered.

RESERVES POLICY

During the year the Board of Trustees reviewed the reserves policy.

The general fund is held to meet the opportunities, contingencies and risks which the charity may not be able to meet out of income, if and when they arise. At the end of the year £441,834 (2024: £411,243) was being held in the general fund.

The existing reserves policy whereby the Board of Trustees considered that the charity should maintain reserve levels in the general fund in a target range of £100k to £150k has been reviewed and is considered to be appropriate. This level of reserves is sufficient to cover at least 90 days of normal operating expenses. This level has been exceeded due to costs incurred towards the God Loves You Tour to be held in June 2025 being charged to prepayments in the reporting period.

INVESTMENT POLICY

Any short-term surplus cash is invested in interest bearing accounts. This is reviewed by the trustees.

LOOKING AHEAD

The United Kingdom stands at a spiritual crossroads. Once a wellspring of Christian leaders and global missions, today it faces growing secularism and spiritual decline. Now more than ever, the Gospel of our Lord Jesus Christ must be shared boldly and faithfully across the nation. The Billy Graham Evangelistic Association is committed to this task, continuing its long legacy of evangelistic preaching and standing firm on God's Word in the public square. Following fruitful evangelistic tours in London, Newport, Sheffield, Birmingham, and Glasgow, we remain dedicated to working alongside local churches, equipping believers to care for their communities and share the hope of Jesus.

God continues to bless our commitment to traditional biblical theology and the public proclamation of the Gospel, as we witness a growing number of churches partnering with BGEA each year. Looking ahead, we remain dedicated to serving the Church and advancing the Christian faith through the following key areas of ministry:

1. RESOURCES

We will continue to develop biblically faithful resources that challenge, encourage, and equip believers. These materials, made available through our website and at ministry events, affirm the authority of Scripture and are accessible across a range of digital and print platforms.

Additionally, we will provide further discipleship and evangelism training through our Christian Life and Witness Courses, with a particular focus on London and southern England, while leadership

gatherings and prayer events continue to support and strengthen local church networks.

In 2025, we also invested in the next generation by partnering with churches to host twelve Pursuit of Worship youth events encouraging young believers to stand boldly for Christ. These will take place in Newport; Swindon; Bournemouth; Paignton; Canterbury; London; Gloucester; Dudley; Leicester; Colchester; Brighton; and our National Ministry Centre in Coventry.

2. INTERNET EVANGELISM

Each day, millions search the Internet for answers to life's deepest questions. Through SearchforJesus.net and PeaceWithGod.org.uk, we continue to pray that God will lead many to the truth and peace found only in Jesus. We are focused on the continued expansion of our network of volunteers, equipping believers in the UK, Ireland, and other English-speaking nations (such as Australia, New Zealand, and South Africa) to respond to those seeking hope online. To foster lasting spiritual growth, we are also working to increase the number of local churches prepared to welcome new believers and guide them in their discipleship journey.

3. BILLY GRAHAM RAPID RESPONSE TEAMS

It remains a great privilege to minister through the Billy Graham Rapid Response Team, providing spiritual and emotional support in times of trauma. Our crisis-trained chaplains are equipped to offer care to survivors, first responders, and those indirectly impacted by tragedy—always ministering with compassion and without discrimination, regardless of background.

As we move forward, we will continue to expand and strengthen our chaplaincy team, while also delivering specialised crisis-response training to churches and community groups across the UK. The Billy Graham Evangelistic Association's ministry of sharing the Good News of Jesus Christ remains an urgent need within the UK.

4. FESTIVALS AND CELEBRATIONS

Following the success of the God Loves You Tour in Birmingham and Glasgow, the festival will return to London this Summer, with Manchester planned for 2026. These large-scale evangelistic outreaches are the result of months of prayer, training, preparation, and partnership with local churches. By working together with local partners, our mission remains clear: to present the Gospel clearly, compassionately, and boldly offering people across the United Kingdom with an opportunity to respond to Jesus.

5. BILLY GRAHAM DEFENCE FUND

In 2020, Franklin Graham was scheduled to preach in eight UK cities. However, seven events were cancelled due to opposition. Legal action was taken on the grounds of religious discrimination—not for financial gain, but to uphold the right of Christians to proclaim their faith publicly.

We thank God that each case was resolved in our favour. The funds received from these settlements have made it possible to establish the Billy Graham Defence Fund, which is a new initiative encouraging believers across the UK to live out and share their faith with freedom and courage.

The Fund currently supports several legal cases in the UK involving Christians who have been arrested or penalised for openly expressing their faith. Through this initiative, we aim to protect religious freedom and encourage believers to witness boldly within their communities and across the nation.

CONNECTED CHARITIES

Samaritan's Purse International Limited

Registered office: Richardson Way, Crosspoint Business Park, Coventry, CV2 2TA.

Common Directors/Trustees: Mr. D. Allen, Mr. D. Beroth, Mr. M. Littlejohn, Mrs. D. Pierce, Mr. P. Saber and Mr. S. Herbert

This charity shares some resources and staff and has some common directors as listed. Recharges over from this charity are outlined in note 11 – trustees and related parties.

PUBLIC BENEFIT STATEMENT

The trustees have considered the public benefit guidance issued by the Charity Commission together with the supplemental guidance on the application of the public benefit test to charities whose aims include assisting those in need. The trustees are aware of their legal duty to have regard to the public benefit guidance and to report on the charity's compliance with the public benefit obligation. The activities of the charity are considered to provide public benefit for the following reasons (this list is not exhaustive):

- Our Billy Graham Rapid Response Team programme focuses on providing spiritual and emotional care after any type of disaster, be it natural or man-made, both within the UK and more widely within Europe.

- We provide religious materials and training to encourage and inspire any member of the public to grow in their Christian faith.
- The preparation and presentation of the Gospel of Jesus Christ at the large scale events provides a platform for Christian expression and Christian community.
- We provide a website to educate and inform anyone who is interested in learning more about the Christian faith.

RELATIONSHIPS WITH OTHER ORGANISATIONS

The Charity updated its Articles of Incorporation in January 2023, moving to a sole member model where The Billy Graham Evangelistic Association USA sits as the sole member of the board. The charity has ongoing working relationships with BGEA USA through a signed legal Affiliation Agreement, and they share resources where necessary. The charity also works in cooperation with other BGEA offices worldwide.

The charity shares infrastructure and staff and collaborates on projects with Samaritan's Purse International Limited.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company and charity law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for the period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue its operations; and
- the directors have overall responsibility for ensuring that the charitable company has appropriate systems of controls, financial and otherwise. They are also responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company, and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees also confirm that, as far as they are aware, there is no relevant audit information of which the charity's auditors are unaware, and they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

A resolution to re-appoint Forvis Mazars LLP as auditors will be proposed at the forthcoming annual general meeting.

SMALL COMPANY EXEMPTIONS

In preparing this report the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 7th August, 2025, and signed on its behalf by:

A handwritten signature in black ink that reads "Paul Saber". The script is cursive and elegant.

Mr. Paul Saber, Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BILLY GRAHAM EVANGELISTIC ASSOCIATION LIMITED

OPINION

We have audited the financial statements of The Billy Graham Evangelistic Association Limited (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees (who are also directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

CONTINUED >

RESPONSIBILITIES OF TRUSTEES — CONTINUED

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the charity and its sector, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation, anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

CONTINUED >

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as: tax legislation, pension legislation, the Charities Act 2011 and the Companies Act 2006.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to, income recognition (which we pinpointed to the cut off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF THE AUDIT REPORT

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed



David Hoose (Aug 8, 2025 14:10:39 GMT+1)

David Hoose (Senior Statutory Auditor)

for and on behalf of Forvis Mazars LLP

Chartered Accountants and Statutory Auditor

2 Chamberlain Square, Birmingham, B3 3AX

Date: 08/08/2025

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total £	Unrestricted funds £	Restricted funds £	2024 Total £
INCOME FROM							
Cash donations and Legacies	2	204,916	73,475	278,391	276,980	71,639	348,619
Gift in Kind	3	-	3,323,370	3,323,370	-	2,911,842	2,911,842
Charitable Activities:							
Grants from BGEA US	4	274,810	2,917,748	3,192,558	298,886	2,024,365	2,323,251
Trading Activities	5	2,018	6,166	8,184	13,320	7,089	20,409
Investment Income	6	3,767	-	3,767	5,628	-	5,628
Total Income:		485,511	6,320,759	6,806,270	594,814	5,014,935	5,609,749
Expenditure on:							
Raising funds:		180,983	35,677	216,660	191,001	35,286	226,287
Charitable Activities:							
Ministry costs		262,711	5,806,965	6,069,676	288,502	5,260,691	5,549,193
Total Expenditure:	7	443,694	5,842,642	6,286,336	479,503	5,295,977	5,775,480
Net Income/(Expenditure) before transfers		41,817	478,117	519,934	115,311	(281,042)	(165,731)
Transfers between funds	15	(11,226)	11,226	-	(17,101)	17,101	-
Net Movement in funds		30,591	489,343	519,934	98,210	(263,941)	(165,731)
Reconciliation of funds:							
Total funds brought forward		411,243	52,299	463,542	313,033	316,240	629,273
Total funds carried forward		441,834	541,642	983,476	411,243	52,299	463,542

There are no recognised gains or losses other than those shown in the Statement of Financial Activities.
All operations are continuing operations

BALANCE SHEET

As at 31st March 2025

COMPANY NUMBER : 00567778

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	12		42,998		22,977
			42,998		22,977
CURRENT ASSETS					
Debtors	13	821,522		554,040	
Cash at bank and in hand		362,453		150,576	
		1,183,975		704,616	
CREDITORS: amounts falling due within one year	14	(243,497)		(264,051)	
NET CURRENT ASSETS			940,478		440,565
TOTAL ASSETS LESS CURRENT LIABILITIES			983,476		463,542
FUNDS					
Unrestricted funds					
General Fund			441,834		411,243
Restricted funds	15		541,642		52,299
TOTAL FUNDS	16		983,476		463,542

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 7th August, 2025, and signed on its behalf by:

Paul Saber
Mr. Paul Saber, Chair

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2025

RECONCILIATION OF NET (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net Income /(expenditure) for the reporting period (as per the Statement of Financial Activities)	519,934	(165,731)
Adjustments for:		
Interest on Investment	(3,767)	(5,628)
Depreciation	16,329	6,585
Gain on sale of disposal of vehicle	-	2,198
(Increase)/ Decrease in Debtors	(267,482)	163,171
(Decrease)/ Increase in Creditors	(20,554)	34,066
Net cash provided by/(used in) operating activities	244,460	34,661
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	244,460	34,661
Cash flows from investing activities:		
Interest received	3,767	5,628
Purchase of equipment	(36,350)	(21,729)
Net cash (used in) investing activities	(32,583)	(16,101)
Change in cash and cash equivalents in the reporting period	211,877	18,560
Cash and cash equivalents at the beginning of the reporting period	150,576	132,016
Cash and cash equivalents at the end of the reporting period	362,453	150,576
ANALYSIS OF CASH AND CASH EQUIVALENTS	2025 £	2024 £
Cash at bank and in hand	362,453	150,576
Total cash and cash equivalents	362,453	150,576

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared in accordance with 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).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements have been prepared in Pound Sterling as this is the currency of the primary economic environment in which the company operates.

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern basis. The Charity has reported a cash inflow of £211,877 (2024 – inflow of £18,560). The trustees have no concern over the future financial viability of the Charity as there are sufficient funds available for the on-going work of the Charity. The trustees have considered the impacts of the economic outlook but in view of the fund balances and cash carried into the year and the on-going support for all Tour activities by BGEA-US which now extends into 2026 they remain confident in their assessment.

c) Recognition of income

Income from donations and gifts are recognised on a receivable basis. Legacies are recognised as income when notified to the charity, if the receipt is both probable and measurable. Grants are recognised in the financial statements in the year in which they are receivable. Income from charitable trading activities is included in incoming resources in the period in which the company is entitled to receipt. Income tax recovered and interest receivable are accounted for on an accruals basis.

d) Expenditure

- The cost of raising funds includes direct fundraising and publicity costs and a proportion of staff and support costs.
- 'Charitable activities' includes the direct costs of the ministry programmes, along with a proportion of staff and support costs.
- Expenditure is included in the Statement of Financial Activities on an accruals basis.

CONTINUED >

ACCOUNTING POLICIES — CONTINUED

- Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.
- Publicity expenditure comprises all expenditure in relation to the advertising and promotion of the charity.
- Grants include payments made to institutions, other than for goods or services.
- Governance costs include Board and trustees' expenses, accounting and audit, legal advice to the trustees and any costs associated with meeting constitutional and statutory requirements. When appropriate there will also be an apportionment of shared and indirect costs involved in supporting the governance activities.

e) Value Added Tax

The charity is registered for VAT and all income and expenditure is shown net of the related VAT. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

f) Pension costs

Pension contributions are paid into a defined contribution pension scheme. Contributions payable in the period are charged in the Statement of Financial Activities. Charges are allocated between Restricted Funds and Unrestricted Funds based on the activity of the employee involved.

g) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Equipment, fixtures and fittings	— 33.3% straight line method
Vehicles	— 33.3% straight line method

The de minimis capitalisation level is £500.

h) Fund accounting

Funds held by the charity are divided into unrestricted and restricted funds.

Restricted funds are used for purposes specified by the donor. Unrestricted funds are those which can be used in accordance with the charitable objects at the discretion of the trustees. Transfers from unrestricted funds are made where the restricted funds are in deficit and there is no likelihood of any recovery in future.

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FUND ACCOUNTING — CONTINUED

i) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

j) Estimates and judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. 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 and in any future periods affected.

In the period under review, the value of the Gift In Kind Donations made on behalf of the God Loves You Tour have been converted at the average exchange rate between the UK£ and US\$. There is £599,149 of deposits for venues relating to the God Loves You Tour included within prepayments which management are confident are all recoverable.

Management believe that, because of the underlying nature and value of estimates and judgements made in the preparation of these financial statements, it is highly unlikely that an error in these estimates and judgements would lead to a material misstatement.

1a. GENERAL INFORMATION

The Billy Graham Evangelistic Association Limited (The Charity) is a company limited by guarantee incorporated in England and Wales. The Charity's company registration number is 00567778. The address of its registered office and principal place of business is Richardson Way, Crosspoint Business Park, Coventry, CV2 2TA. The principal activity of the Charity is supporting the worldwide evangelistic activities of the Billy Graham Evangelistic Association (BGEA) as detailed on page 4 of the Trustees Report. The Charity meets the definition of a public benefit entity under FRS 102.

2. DONATIONS AND GIFTS

	2025 £	2024 £
Donations	255,090	275,244
Legacies	23,301	73,375
Total	278,391	348,619

3. GIFTS IN KIND

	2025 £	2024 £
Costs paid by US Office to support the Graham Tour	3,232,370	2,911,842

4. GRANTS FROM BGEA US

During the year, the following grants were received:

	Unrestricted funds £	Restricted funds £	2025 Total £	Unrestricted funds £	Restricted funds £	2024 Total £
General Support	274,810	-	274,810	298,886	-	298,886
Internet Evangelism	-	52,546	52,546	-	40,595	40,595
Major Donor Fundraising	-	35,877	35,877	-	34,495	34,495
Rapid Response Team	-	79,720	79,720	-	85,981	85,981
Outreach in UK	-	2,749,605	2,749,605	-	1,863,294	1,863,294
Total	274,810	2,917,748	3,192,558	298,886	2,024,365	2,323,251

5. TRADING ACTIVITIES

	2025 £	2024 £
Book Sales, etc.	8,184	20,409
TOTAL	8,184	20,409

6. INVESTMENT INCOME

	2025 £	2024 £
Bank deposit interest	3,767	5,628
TOTAL	3,767	5,628

7. EXPENDITURE

	Cost of Raising Voluntary Income - Restricted	Cost of Raising Voluntary Income - Unrestricted	Ministry Costs - Unrestricted	Ministry Costs - Restricted	2025 Total £	2024 Restricted £	2024 Unrestricted £	2024 Total £
Staff	35,677	112,177	164,411	864,344	1,176,609	754,420	238,385	992,805
Project Materials	-	-	342	4,275,313	4,275,655	4,170,735	2,309	4,173,044
Grants	-	-	-	3,800	3,800	1,900	1,224	3,124
Office Costs	-	4,683	65,399	136,731	206,813	95,019	84,572	179,591
Travel	-	2,247	10,588	244,470	257,305	164,379	20,837	185,216
Printing	-	59,663	54	243,622	303,339	40,549	94,881	135,430
Depreciation	-	747	675	14,908	16,330	5,849	736	6,585
Professional Fees	-	1,466	21,242	23,777	46,485	63,126	36,559	99,685
Total	35,677	180,983	262,711	5,806,965	6,286,336	5,295,977	479,503	5,775,480

8. NET (EXPENDITURE)/ INCOME

This is stated after charging:		2025 £	2024 £
Auditors' remuneration	Audit fee	12,360	10,020
	Other Services	-	6,600
Depreciation		16,330	6,585

9. STAFF COSTS

Staff costs have been allocated as shown below:		2025 £	2024 £
Salaries		971,671	843,362
Redundancy		-	1,500
Social security		96,292	80,797
Pension contributions		88,728	58,501
Total		1,156,691	984,160

Salaries are presented net of payments for roles seconded to BGEA US.

CONTINUED >

STAFF COSTS — CONTINUED

The average number of employees during the period was as follows:

	2025 No.	2024 No.
Office and management	6	5
God Loves You Tour	18	16

No director (2024: none) received remuneration for services in running the charity. No director received payments in respect of reimbursed expenses (2024: none).

No employee received emoluments over £60,000 (2024 – Nil) in the year.

During the year, no employees received redundancy payments, representing redundancy and payment in lieu of notice. There was no ex-gratia payments made.

Key management personnel are considered to be the Executive Director (Until July, 2025), the Finance Director, the Manager of Information and Technology, Director for Human Resources and the Director for Ministry Development. The aggregate amount of their employee benefits was £164,486 (2024 - £191,508). These amounts include Employers National Insurance and Pensions contributions.

10. TAXATION

The company is a registered charity and is exempt from corporation tax on its charitable activities under Section 505 of the Income and Corporation Taxes Act 1988.

11. TRUSTEES AND RELATED PARTIES

Mr. P. Saber, Mr D.C. Allen, Mr. E.D Beroth, Mr S.P. Herbert, Mr. M. Littlejohn, Ms. D. Pierce are directors of Samaritan's Purse International Limited. Net charges during the period of £412,995 (2024 - £370,814) were made from Samaritan's Purse International Limited to The Billy Graham Evangelistic Association Limited in relation to shared costs. At the year-end The Billy Graham Evangelistic Association Limited has a net balance of £5,179 (2024 – £96,142 due to) due from Samaritan's Purse International Limited.

CONTINUED >

TRUSTEES AND RELATED PARTIES — CONTINUED

As part of their contribution to the God Loves You Tour , BGEA US incurred costs totalling £3,323,370 (2024 - £2,911,842) which have been included in these accounts as a gift in kind donation as disclosed in Note 3.

Grants received from BGEA US in the year totalled £3,192,558. Debtors include a balance of £146,230 due from BGEA US.
(2024 - £246,758)

12. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Motor Vehicles £	Total £
COST			
At 1 st April 2024	32,634	32,251	64,885
Additions	36,350	-	36,350
Disposals	-	-	-
At 31 st March 2025	68,984	32,251	101,235
DEPRECIATION			
At 1 st April 2024	9,657	32,251	41,908
Charge for the period	16,329	-	16,329
Released on Disposal	-	-	-
At 31 st March 2025	25,986	32,251	58,237
NET BOOK VALUE			
At 31 st March 2025	42,998	-	42,998
At 31 st March 2024	22,977	-	22,977

All assets are held for charitable use.

13. DEBTORS

	2025 £	2024 £
Trade Debtors	9,690	9,100
Other Debtors	198,165	304,772
Other debtors and prepayments	613,667	240,168
	821,522	554,040

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	208,292	233,001
Accruals	15,894	17,988
Other Taxes and Social Security	19,311	13,062
	243,497	264,051

15. RESTRICTED FUNDS

	Balance at 01.04.2024	Income	Expenditure	Transfer re: other funds	Balance at 31.03.2025
	£	£	£	£	£
Emerging Evangelists	-	50	3,800	3,750	-
Rapid Response Teams	16,978	100,039	100,910	-	16,107
Internet Evangelism	3,090	64,219	70,925	3,616	-
My Hope	-	11,631	15,491	3,860	-
Major Donor Project	-	35,877	35,677	-	200
Celebrations and Festivals	30,662	6,108,539	5,615,839	(1,112)	522,250
Legal Defence Fund	-	85	-	1,112	1,197
Disaster Response	1,569	319	-	-	1,888
	52,299	6,320,759	5,842,642	11,226	541,642

Emerging Evangelists Fund contributes towards the cost of residential training of evangelists in association with K180.

Rapid Response Teams provide spiritual and emotional care after disasters.

My Hope UK is the funding of a Gospel Outreach across the UK, including the films Second Chance, The Cross and Flying Blind.

Internet Evangelism reaches people online who are searching for answers to faith questions, as well as providing online courses and coaches.

Major Donor Project identifies and engages with individuals and trusts that could become on-going supporters of the ministries.

Celebrations and Festivals are large-scale evangelistic events.

Legal Defence Funds contributes towards the cost of legal proceedings.

Disaster Response provides resources needed to respond to natural disasters or emergencies.

During the year, amounts totalling £11,226 (2024 - £17,101) were needed to make a number of projects financially viable. This amount was transferred from general funds.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Tangible Fixed Assets	9,029	33,969	42,998	9,100	13,877	22,977
Current assets	475,868	708,107	1,183,975	658,465	46,151	704,616
Creditors due in less than one year	(43,063)	(200,434)	(243,497)	(256,322)	(7,729)	(264,051)
Total	441,834	541,642	983,476	411,243	52,299	463,542

17. ANALYSIS OF MOVEMENT IN FUNDS

	Unrestricted £	Restricted £	Total £
Balance at 1 st April 2024	411,243	52,299	463,542
Income	485,511	6,320,759	6,806,270
Expenditure	(443,694)	(5,842,642)	(6,286,336)
Transfer between funds	(11,226)	11,226	-
Balance at 31 st March 2025	441,834	541,642	983,476

18. FINANCIAL INSTRUMENTS

	2025 £	2024 £
Financial assets measured at amortised cost	207,855	313,872
Financial assets consist of Trade Debtors and other debtors.		
Financial liabilities measured at amortised cost	224,186	250,989
Financial liabilities consist of Trade Creditors and other creditors.		

19. PENSION COSTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately in an independently administered fund. Contributions totalling £88,728 (2024: £58,501) were paid during the year. At the year-end £Nil was outstanding (2024: £nil)

20. CONTROLLING ENTITY

In 2023, BGEA updated its Articles of Incorporation, moving to a sole membership model where the US charity, Billy Graham Evangelistic Association USA, is the sole member and thus the controlling entity of the BGEA. The charity is ultimately managed by The Board of trustees of 1 Billy Graham Parkway, Charlotte, NC, United States (registration - 0801586).

**BILLY
GRAHAM**
Evangelistic Association UK

Always Good News.

RICHARDSON WAY, CROSSPOINT BUSINESS PARK, COVENTRY, CV2 2TA

TELEPHONE: 020 8559 0342 | WEBSITE: BILLYGRAHAM.ORG.UK

Names in testimonials have been changed to protect privacy.

Scripture quotations are from the ESV® Bible (The Holy Bible, English Standard Version®).

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BGEA 2025 Annual Report1

Final Audit Report

2025-08-08

Created:	2025-08-08
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Accounts

BILLY GRAHAM
EVANGELISTIC ASSOCIATION LTD

TRUSTEES' REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024



COMPANY REGISTRATION NUMBER 567778



Dear Friend,

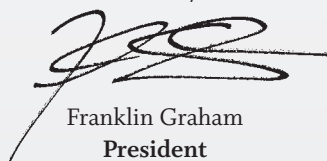
You made it possible to share the life-changing hope of the Gospel with countless people in 2023. God worked through friends like you to reach men, women, and children with the Good News that He “has sent his Son to be the Saviour of the world” (1 John 4:14, ESV).

I thank God for you—and for the many doors He opened in 2023. It was a privilege to preach the Gospel in cities around the world, from London during the God Loves You Tour to Festivals in Essen, Germany, and Ho Chi Minh City, Vietnam. During every event, people from all walks of life told us they were placing their faith and trust in Jesus Christ. We also saw thousands make life-changing decisions for Him through other outreaches, including our Search for Jesus internet evangelism ministry and Billy Graham Rapid Response Team deployments.

As we prepare for another full year of ministry, will you join me in prayer?
Please pray that the Lord will continue to reach people with His truth and change their hearts for eternity.

May He richly bless you.

Sincerely,



Franklin Graham
President

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CHARITABLE COMPANY INFORMATION

TRUSTEES

Mr P. Saber
Mr. D. Allen
Mr. D. Beroth
Mr. S. Herbert
Mrs. D. Pierce
Mr. M. Littlejohn
Mr. S. Mccay

EXECUTIVE DIRECTOR

Mr D. Tosh (until April 2024)

Mr. D. Zeidan

COMPANY SECRETARY

Mrs. E. V. Iwu

COMPANY REGISTRATION NUMBER

00567778

CHARITY REGISTRATION NUMBER

233381

PRINCIPAL ADDRESS & REGISTERED OFFICE

6100 Crosspoint Business
Park, Richardson Way,
Coventry, CV2 2TA

BANKERS

Barclays Bank PLC,
1 Churchill Place, Level 27,
London, E14 5HP

AUDITORS

Forvis Mazars LLP,
2nd Floor, 6 Sutton Plaza,
Sutton Court Road,
Sutton, Surrey, SM1 4FS

SOLICITORS

Bates Wells,
10 Queen Street,
London,
EC4R 1BE

BILLY GRAHAM EVANGELISTIC ASSOCIATION TRUSTEES' REPORT

The trustees, who act as directors for the purposes of company law, present their report and financial statements for the year ended 31st March 2024, which have been prepared in accordance with the Financial Reporting Standard FRS102 and the associated Charity Statement of Recommended Practice 2019.

In accordance with the Memorandum and Articles of Association, the objects are to spread the Gospel of Jesus Christ as supported by the evangelistic teachings of the ministry of Franklin Graham, by appropriate means for the public benefit.

The principal activity of the company is supporting the worldwide evangelistic activities of the Billy Graham Evangelistic Association (BGEA). This is achieved by:

- ministry activities in the UK including the Billy Graham Rapid Response Team, internet evangelism and local pastor support events,
- fundraising to support the activities of the charity,
- distributing BGEA resources,
- training for evangelism and emerging evangelists,
- providing general ministry support by helping with enquiries within the UK and exploring large scale evangelistic opportunities, known as Festivals and Celebrations.

GOVERNANCE

The trustees, who act as directors of the company, serving during the period were as follows:

Mr P. T. Saber	Chair
Mr. D. C Allen	
Mr. D. E. Beroth	
Mr. S. P. Herbert	
Mr. M. Littlejohn	
Mr. S. Mccay	
Mrs. D. Pierce	

CONTINUED >

GOVERNANCE - CONTINUED

In 2023, BGEA updated its Articles of Incorporation, moving to a sole membership model where the US charity, Billy Graham Evangelistic Association, is the sole member. The charity is ultimately managed by The Board of trustees.

The trustees meet at least three times per year as a full board to manage the charity. In addition, the trustees have in place board sub-committees to cover the following areas:

- the Finance and Audit Committee, which meets four times a year to review the accounts, review budgets, review the risks associated to the charity's operations and to review the reserves policy,
- a Governance Committee, which meets as needed to review how the performance and compliance of the board can be improved through new trustees and improvement of processes and procedures.

New trustees are appointed by existing trustees and are required to follow an induction process which consists of being introduced to the operations of the charity, attending a Board meeting, visiting the offices of BGEA in the US to meet staff before being formally appointed and receiving formal training in their responsibilities.

The trustees have delegated day to day management of the Charity to the Senior Management Team which consists of Mr. D. Tosh as Executive Director and Mrs. E. V. Iwu as Finance Director, Mr. G. Crosbie as Director of Information and Technology, Mr. J Brazier as Director of Ministry Advancement, and Mrs. V. Machin as Director of Human Resources.

BGEA endeavours to ensure that all trustees receive the induction, training and ongoing support they need to carry out their duties effectively. All new trustees go through an induction programme to familiarise them with the organisation, their duties and legal responsibilities.

As well as those staff employed, BGEA continues to be supported in its administrative affairs by staff employed by Samaritan's Purse International Ltd (SPI). SPI recharges to BGEA the percentage of staff time spent on its administration.

The charity works in close co-operation and collaboration with similar organisations throughout the world and especially the BGEA office in the USA.

THE GOVERNANCE CODE

The trustees and management of BGEA take the obligations and principles set out in the Governance Code seriously. The Code is built upon a foundation that all trustees understand their legal obligations and then develops seven guiding principles to ensure that charity is well-managed and effective. The principles are leadership, integrity, decision making, risk and control, board effectiveness, diversity, openness and accountability.

BGEA is confident that all the trustees have a full understanding of their legal obligations. All of the trustees have seen the Code in full and are aware of the content and suggested good practice. The Governance Committee has reviewed the Code against a matrix developed by management. The Code itself acknowledges that good governance is an on-going process and as such BGEA is currently satisfied that there is broad compliance with the Code and that it will be held under constant review via the Governance Committee and senior management. With this caveat, the trustees are not aware of any material shortcomings against the Code.

KEY MANAGEMENT PERSONNEL

All salaries are benchmarked using a variety of sources, including current/recent competitive advertised salaries, salary surveys from leading agencies and remuneration data from professional bodies. Salaries are also benched according to geographic location.

RISK MANAGEMENT

The charity is exposed to risks in several areas. A full Risk Register is reviewed at least twice a year and a summary of risks is a standing agenda item for each Board meeting. The key risks identified and the strategies to mitigate the risks are:

	RISKS	STRATEGY TO MITIGATE
1.	Inadequate or low reserves	• Ongoing structural review to determine the most appropriate way forward for the charity in the UK, • Fundraising and Marketing plans to target new donors and attract younger donors, • Investment in Major Donor Fundraising Programme, • Increased use of Digital Channels to enhance reach and make the donation process simpler, • Increased collaboration on grant management with BGEA US.
2.	Harm caused to the public and the Charity as a result of a failure in Safeguarding	• Safeguarding policy reviewed and external advisors appointed, • All staff received basic training which is annually refreshed. Where relevant, staff with more direct public interactions also receive enhanced training, • Appropriate levels of DBS being obtained, • “Designated Safeguarding Leads” identified and given enhanced training, • Governance committee appointed as Safeguarding lead on behalf of the trustees and all member of that Committee to undergo enhanced safeguarding training.
3.	Increased reliance on systems for remote working has heightened the potential and opportunity for some form of cyber attack	• We are fully supported by our sister organisation, Samaritan’s Purse in the UK and from IHQ in the US as this is a global issue, • All software up to date and processes for patching fully implemented, • Potential exposures being continuously reviewed, • Training given to all staff regarding cyber-crime awareness, • Cyber-crime insurance cover in place.

ACHIEVEMENTS AND PERFORMANCE

We are greatly encouraged by the work God has done through the Billy Graham Evangelistic Association (BGEA) in 2023-24. The headlines today may be dominated by bad news—from the cost-of-living crisis to war in Europe and the Middle East—but beneath the surface, the Good News of Jesus Christ is transforming lives throughout the UK and beyond. Search for Jesus, BGEA's internet evangelism ministry, saw over half a million indicated decisions for Christ. A total of 10,500 people attended the God Loves You Tour at the ExCeL London, where 870 individuals made public commitments for Christ. The Billy Graham Rapid Response Team (BG-RRT) has trained 160 people to compassionately share the love of Christ in times of crisis. For all that God is doing here at home and abroad, we give Him all the glory!

BILLY GRAHAM RAPID RESPONSE TEAM

The Billy Graham Rapid Response Team (BG-RRT) has a team of 88 trained chaplains who provide spiritual and emotional support for communities impacted by crises. BG-RRT also trains individuals and churches to minister to those who are suffering, and we respond to people who contact the organisation via email and telephone in times of personal difficulty.

DEPLOYMENTS

Over the past year, BG-RRT chaplains ministered at:

- the Study Preparatory School, Wimbledon, following the death of two students in a road traffic collision
- Knowle West, Bristol, after the double murder of two teenagers
- the UK God Loves You Tour in London
- five Operation Christmas Child Processing Centres across the United Kingdom
- Stapleford, Nottingham, following winter flood and Storm Babet.

Two of this year's deployments involved the tragic death of children. One beneficiary kindly wrote to the team to offer their thanks:

"I wanted to write and thank you for your card and the kind words it contained. We were so grateful for the presence of your three chaplains in the week which followed the terrible incident. I am sure that many will have benefited from their support, comfort, and prayers as they came to lay flowers. ... Please could you pass on our sincere thanks to the team who came?"

As a practicing Christian myself, I was unaware of the Billy Graham Rapid Response Team. What an amazing thing you are all doing. When I told my 92-year-old father (a former Baptist pastor—and still preaching occasionally!) about you, his response was that if he had been a few years younger, he would have joined your team! Now I am aware, I will be praying for your teams as they go out to other incidents."

In total, chaplains have had the privilege of praying with more than 260 people over the last 12 months.

[CONTINUED >](#)

RRT PRAYER SUPPORT

Over the last 12 months, more than 160 people have received training from BG-RRT, including local church members, local government departments, and the police service.

During the past year:

- Two in-person Sharing Hope in Crisis seminars were delivered in Great Harwood, Lancashire; and Bangor, Northern Ireland.
- God's Hope in Crisis was delivered as a "train the trainer" event in Moldova to 16 partners from Samaritan's Purse who were active in support of Ukrainian refugees.
- Sharing Hope in Crisis was delivered as a "train the trainer" event in Germany for eight staff of the Samaritan's Purse affiliate office.
- God's Hope in Crisis was delivered as a "train the trainer" event in Bharatpur, Nepal. 20 local church leaders attended the training.
- Gwent and Wakefield authorities received Bereavement and Grief training. West Yorkshire Police received Trauma Awareness training for their Collision Investigation team.
- 14 West Yorkshire Police chaplains received Communication During Crisis training to enhance their skills when supporting those going through significant trauma.

BG-RRT has also provided specialist support and training for Samaritan's Purse Disaster Assistance Response Team (DART) members returning from overseas deployments in Ukraine, Turkey, and Mexico.

INTERNET EVANGELISM

Search for Jesus (SFJ) is the Billy Graham Evangelistic Association's internet evangelism ministry. Volunteers minister through social media (Facebook, Instagram, YouTube, WhatsApp), email, discipleship courses, and instant messaging in a chat room.

2023 was a year of growth for this important work. Over 190,000 people visited the UK website, PeaceWithGod.org.uk, and a further 9,825,575 visited the main site PeaceWithGod.net, where over 650,000 indicated that they had made a decision for Jesus Christ. These numbers demonstrate the expanding impact Search for Jesus is having, with visitors to both websites increasing over last year's figures.

The Search for Jesus UK volunteer team is made up of 67 people who minister in English, Arabic, Spanish, Mandarin, American Sign Language, Russian, and Portuguese. We received 80 applications from people wanting to become volunteers in 2023, 12 of whom applied to serve in a non-English language.

UK staff hosted two volunteer training conferences this year in London, and Sydney, Australia. The latter supported the growing Search for Jesus teams in Australia and New Zealand, which are also overseen by the UK office.

Our volunteers continue to express their passion for Search for Jesus and their thankfulness for the evangelistic avenue it provides. One volunteer wrote:

"Being part of SFJ is already very fulfilling to me as it provides an additional avenue to fulfil the ministry God has put in my heart."

Another volunteer shared their experience ministering to an elderly lady who lacked assurance of her salvation:

"Our email conversation ended with her feeling overwhelmed with gratitude, as the replies contained many Scripture verses that provided just what she needed. ... Praise the Lord for His abundant love and faithfulness!"

Another key part of this project is helping people connect to churches where they can grow in their faith. By the end of 2023, we had 542 partner churches in the UK and 252 partner churches in Australia.

Moving into 2024, the UK office is aiming to help establish a volunteer team in South Africa—an exciting opportunity to reach many more people with the Gospel.

GOD LOVES YOU TOUR

In the summer of 2023, London hosted the God Loves You Tour for its second year running. A total of 10,500 people filled the ExCeL arena where they experienced powerful worship and a clear Gospel message from Franklin Graham. We praise God that 870 individuals made public commitments for Christ as a result!

One attendee shared the impact the God Loves You Tour has had on two of their children:

“Our youngest son, Samuel, age 9, came up front to the children’s area and received the booklet which he is daily working through. He was nervous about coming up but was happy to go up for a book! He even took it on holiday with him up to Scotland last week to carry on working through it! He had a lovely letter in the post from Franklin Graham which he has treasured.

John, his older brother now age 11, went up last year and loved receiving the letters afterwards. He also worked through his booklet and is going on with the Lord. He recently wrote his autobiography, 'As I sang I felt on top of the world, then for half an hour Franklin Graham spoke on Daniel. When the hand writes on the wall, he preached, “We’re running out of time,” that sermon felt like five minutes and when he invited people up to the front my legs just took me up I was crying as I went up, then Daddy caught me up and took my hand. Ever since then I keep on humming the tunes of the songs, I’m still grateful for what he did in my life.’ ”

In the lead-up to the tour, BGEA partnered with hundreds of churches in and around London, hosting training courses in evangelism and discipleship that will ensure a lasting impact far beyond the tour itself.

Thanks to the support, engagement, and impact of the God Loves You Tour in 2023, Franklin Graham will be returning in 2024 to preach the Gospel in Birmingham—the Midlands and Glasgow, and then again in 2025 in London.

Birmingham 2024	Glasgow 2024	London 2025
Saturday, 15 June 2024	Saturday, 22 June 2024	Saturday, 21 June 2025
Resorts World Arena, Birmingham	OVO Hydro, Glasgow	ExCeL, London
The kickoff launch on 16 January had 215 pastors and ministry leaders in attendance to pray over the tour.	The kickoff launch on 16 January had 246 pastors and ministry leaders in attendance to pray over the tour.	Save the date announcement going to pastors and past participants soon.

Dozens of churches hosted Christian Life and Witness Courses, Pursuit classes, pastors’ prayer gatherings and Pursuit of Worship nights. These have been well-attended and are paving the way for successful ministry in June 2024, as well as empowering local church members to share their faith and disciple new Christians before and after the main events over the summer.

FINANCIAL REVIEW

Income for the 12-month period amounted to £5,609,749 (2023: £7,364,623), whilst expenditure totalled £5,775,480 (2023: £7,663,432). The net deficit of the charity amounted to (£165,731) (2023: deficit of £298,809). The charity was able to expend £5,549,193 (2023: £7,428,163) on its charitable activities.

The Balance Sheet shows total funds of £463,542 (2023: £629,273), comprising restricted funds of £52,299 (2023: £316,240) and unrestricted funds of £411,243 (2023: £313,033). The financial statements set out on pages 24 to 38 show the charity's financial position at 31 March 2024.

Adequate general donations were received during the year, but strenuous efforts are being made to increase the level of donations in order to reduce the reliance on grants from International Headquarters and to realise future plans for the on-going UK based activity after the Tour is completed.

FUNDRAISING

The Charity is ever grateful for the steadfast support of our donors this year. The work of the ministry would not be possible without their faithful giving. The Charity uses several different communication methods to attract and retain support, including:

- direct Mail of newsletters and appeals,
- emailing newsletters and appeals,
- opportunities for regular giving via Standing Order,
- use of the website and social media accounts,
- opportunities for planned giving through a Legacy programme.

The Charity seeks to be transparent as to how the donated funds raised will be used and, in all cases, any restriction placed on a donation is strictly followed and fulfilled. In cases where the Charity is unable to use the donation, the supporter will be contacted and either another use for the funds agreed or they are returned.

The Charity maintains and monitors the wishes of each supporter and will only communicate using methods the supporter has given clear and informed consent for us to use. The Charity does not knowingly communicate with young people below the age of 18 or any vulnerable adult. Where we are made aware that such people may be receiving communications from us, our records are amended to prevent further communication.

The Charity has robust systems in place to ensure that where a supporter wishes to cease being contacted, either directly with us or through the Fundraising Preference Scheme, this action can be implemented immediately.

The Charity is compliant with the Institute of Fundraising Code of Practice and received no serious complaints about its fundraising practices during the year.

RESERVES POLICY

During the year the Board of Trustees reviewed the reserves policy.

The general fund is held to meet the opportunities, contingencies and risks which the charity may not be able to meet out of income, if and when they arise. At the end of the year £411,243 (2023: £313,033) was being held in the general fund.

The existing reserves policy whereby the Board of Trustees considered that the charity should maintain reserve levels in the general fund in a target range of £100k to £150k has been reviewed and is considered to be appropriate. This level of reserves is sufficient to cover at least 90 days of normal operating expenses.

INVESTMENT POLICY

Any short-term surplus cash is invested in interest bearing accounts. This is reviewed by the trustees.

PLANS FOR THE FUTURE

The Billy Graham Evangelistic Association's ministry of sharing the Good News of Jesus Christ remains an urgent need within the UK. As such, the organisation will continue to uphold its long tradition of evangelistic preaching as we exercise our freedom to express our faith in the public square. The ministry's valour to advocate for religious freedom will continue to provide a firm standing ground for Christian expression and support for churches in the UK.

Our adherence to traditional Biblical theology and the proclamation of the Gospel in the public sphere remains our mission's flag and foundation. The significant impact of this commitment can be seen in the growth of BGEA partner churches across the country. The ministry will continue to express its public benefit of supporting and growing the Christian faith through the local church via the following ministry streams:

1. RESOURCES

Biblically based resources will continue to be developed and made available through BGEA's website and ministry events. Resources will remain challenging, affirming of traditional Biblical teachings, and accessible via various platforms.

The ministry is committed to providing additional discipleship and evangelistic training to the public and churches through its Christian Life and Witness Courses and Pursuit classes in Glasgow and Birmingham, as well as supporting the local church through Christian leaders' meetings and prayer events.

2. INTERNET EVANGELISM

We continue to pray for God to use the online platforms of SearchforJesus.net and PeaceWithGod.org.uk to draw people to Himself. We plan to recruit and train more volunteers who can help answer questions and disciple new believers around the world. We will also help ensure long-term discipleship happens by increasing the network of churches are willing and able to receive these enquirers and new believers.

We aim to increase the number of churches involved in this work from 542 to over 600.

We will also recruit more English-language volunteers in the UK, Ireland, and other European nations.

3. BILLY GRAHAM RAPID RESPONSE TEAMS

Serving communities affected by disaster and trauma through Billy Graham Rapid Response Team chaplains remains a privilege and a powerful ministry tool for the BGEA. Crisis-trained chaplains provide a vital service in crisis situations; offering support to survivors, those indirectly impacted, and the emergency services. Ministry is offered irrespective of race, creed, gender, or sexuality. We will continue to expand, train, and equip our chaplains to be able to respond when such events occur, as well as provide specialised training to communities, equipping them to respond in times of crisis.

4. FESTIVALS AND CELEBRATIONS

A third year of the God Loves You Tour with Franklin Graham will take place in Birmingham—the Midlands and Glasgow. Each one-day evangelistic outreach is preceded by months of preparation and training of local believers who wish to serve as counsellors at the events or simply want to bring their friends and family to hear a message of hope. The organisation remains committed to the local church to hold the long-planned Newcastle event which was cancelled in 2020.

CONNECTED CHARITIES

Samaritan's Purse International Limited

Registered office: Richardson Way, Crosspoint Business Park, Coventry, CV2 2TA.

Common Directors/Trustees: Mr. D. Allen, Mr. D. Beroth, Mr. M. Littlejohn, Mrs. D. Pierce, Mr. P. Saber and Mr. Simon Herbert

This charity shares some resources and staff and has some common directors as listed. Recharges over from this charity are outlined in note 11 – trustees and related parties.

PUBLIC BENEFIT STATEMENT

The trustees have considered the public benefit guidance issued by the Charity Commission together with the supplemental guidance on the application of the public benefit test to charities whose aims include assisting those in need. The trustees are aware of their legal duty to have regard to the public benefit guidance and to report on the charity's compliance with the public benefit obligation. The activities of the charity are considered to provide public benefit for the following reasons (this list is not exhaustive):

- Our Billy Graham Rapid Response Team programme focuses on providing spiritual and emotional care after any type of disaster, be it natural or man-made, both within the UK and more widely within Europe.
- We provide religious materials and training to encourage and inspire any member of the public to grow in their Christian faith.
- The preparation and presentation of the Gospel of Jesus Christ at the large scale events provides a platform for Christian expression and Christian community.
- We provide a website to educate and inform anyone who is interested in learning more about the Christian faith.

RELATIONSHIPS WITH OTHER ORGANISATIONS

The Charity updated its Articles of Incorporation in Jan 2023, moving to a sole member model where The Billy Graham Evangelistic Association USA sits as the sole member of the board. The charity has ongoing working relationships with BGEA USA through a signed legal Affiliation Agreement, and they share resources where necessary. The charity also works in cooperation with other BGEA offices worldwide. The charity shares infrastructure and staff and collaborates on projects with Samaritan's Purse International Limited.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company and charity law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for the period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue its operations; and
- the directors have overall responsibility for ensuring that the charitable company has appropriate systems of controls, financial and otherwise. They are also responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company, and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees also confirm that, as far as they are aware, there is no relevant audit information of which the charity's auditors are unaware, and they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

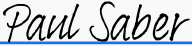
AUDITORS

A resolution to re-appoint Forvis Mazars LLP as auditors will be proposed at the forthcoming annual general meeting.

SMALL COMPANY EXEMPTIONS

In preparing this report the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 10th October, 2023, and signed on its behalf by:


Paul Saber (Aug 14, 2024 10:50 EDT)

Mr. Paul Saber, Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BILLY GRAHAM EVANGELISTIC ASSOCIATION LIMITED

OPINIONS

We have audited the financial statements of The Billy Graham Evangelistic Association Limited (the 'charity') for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

CONTINUED >

RESPONSIBILITIES OF TRUSTEES – CONTINUED

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the charity and its sector, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: the Charities Act 2011, tax legislation, safeguarding, pensions legislation, employment regulation, health and safety regulation, anti-bribery, corruption and fraud and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

CONTINUED >

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as The Charities Statement of Recommended Practice and the Companies Act 2006.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, income recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

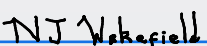
- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF THE AUDIT REPORT

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed: 
Nicola Wakefield (Nov 3, 2024 22:28 GMT)

Nicola Wakefield (Senior Statutory Auditor)

for and on behalf of Forvis Mazars LLP Chartered Accountants and Statutory Auditor,
2nd Floor, 6 Sutton Plaza, Sutton Court Road, Sutton, SM1 4FS

Date:

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2024

	Note	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
INCOME FROM							
Cash donations and Legacies	2	276,980	71,639	348,619	287,398	72,826	360,224
Gift in Kind	3	-	2,911,842	2,911,842	-	5,131,589	5,131,589
Charitable Activities:							
Grants from BGEA US	4	298,886	2,024,365	2,323,251	69,299	1,793,773	1,863,072
Trading Activities	5	13,320	7,089	20,409	1,149	6,293	7,442
Investment Income	6	5,628	-	5,628	2,026	-	2,026
Total Income:		594,814	5,014,935	5,609,749	359,872	7,004,751	7,364,623
Expenditure on:							
Raising funds:		191,001	35,286	226,287	171,370	63,899	235,269
Charitable Activities:							
Ministry costs		288,502	5,260,691	5,549,193	136,658	7,291,505	7,428,163
Total Expenditure:	7	479,503	5,295,977	5,775,480	308,028	7,355,404	7,663,432
Net Income/(Expenditure) before transfers		115,311	(281,042)	(165,731)	51,844	(350,653)	(298,809)
Transfers between funds	15	(17,101)	17,101	-	(21,019)	21,019	-
Net Movement in funds		98,210	(263,941)	(165,731)	30,825	(329,634)	(298,809)
Reconciliation of funds:							
Total funds brought forward		313,033	316,240	629,273	282,208	645,874	928,082
Total funds carried forward		411,243	52,299	463,542	313,033	316,240	629,273

There are no recognised gains or losses other than those shown in the Statement of Financial Activities.

All operations are continuing operations.

BALANCE SHEET

As at 31st March 2024

COMPANY NUMBER : 00567778

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	12		22,977		10,031
			22,977		10,031
CURRENT ASSETS					
Debtors	13	554,040		717,211	
Cash at bank and in hand		150,576		132,016	
		704,616		849,227	
CREDITORS: amounts falling due within one year	14	(264,051)		(229,985)	
NET CURRENT ASSETS			440,565		624,518
TOTAL ASSETS LESS CURRENT LIABILITIES			463,542		629,273
FUNDS					
Unrestricted funds					
General Fund			411,243		313,033
Restricted funds	15		52,299		316,240
TOTAL FUNDS	16		463,542		629,273

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 14th August, 2024, and signed on its behalf by:

Paul Saber
Paul Saber (Aug 14, 2024 10:50 EDT)

Mr. Paul Saber, Chair

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2024

RECONCILIATION OF NET (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net Income /(expenditure) for the reporting period (as per the Statement of Financial Activities)	(165,731)	(298,809)
Adjustments for:		
Interest on Investment	(5,628)	(2,026)
Depreciation	6,585	11,342
Gain on sale of disposal of vehicle	2,198	-
Decrease in Debtors	163,171	4,669
Increase in Creditors	34,066	58,233
Net cash provided by/(used in) operating activities	34,661	(226,591)
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	34,661	(226,591)
Cash flows from investing activities:		
Interest received	5,628	2,026
Purchase of equipment	(21,729)	(8,613)
Net cash (used in) investing activities	(16,101)	(6,587)
Change in cash and cash equivalents in the reporting period	18,560	(233,178)
Cash and cash equivalents at the beginning of the reporting period	132,016	365,194
Cash and cash equivalents at the end of the reporting period	150,576	132,016
ANALYSIS OF CASH AND CASH EQUIVALENTS	2024	2024
	£	£
Cash at bank and in hand	150,576	132,016
Total cash and cash equivalents	150,576	132,016

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared in accordance with 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).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements have been prepared in Pound Sterling as this is the currency of the primary economic environment in which the company operates.

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern basis. The Charity has reported a cash inflow of £18,560 (2023 – outflow of (£233,178)). The trustees have no concern over the future financial viability of the Charity as there are sufficient funds available for the on-going work of the Charity. The trustees have considered the impacts of the economic outlook but in view of the fund balances and cash carried into the year and the on-going support for all Tour activities by BGEA-US which now extends into 2025 they remain confident in their assessment.

c) Recognition of income

Income from donations and gifts are recognised on a receivable basis. Legacies are recognised as income when notified to the charity, if the receipt is both probable and measurable. Grants are recognised in the financial statements in the year in which they are receivable. Income from charitable trading activities is included in incoming resources in the period in which the company is entitled to receipt. Income tax recovered and interest receivable are accounted for on an accruals basis.

d) Expenditure

- The cost of raising funds includes direct fundraising and publicity costs and a proportion of staff and support costs.
- 'Charitable activities' includes the direct costs of the ministry programmes, along with a proportion of staff and support costs.
- Expenditure is included in the Statement of Financial Activities on an accruals basis.

CONTINUED >

ACCOUNTING POLICIES — CONTINUED

- Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.
- Publicity expenditure comprises all expenditure in relation to the advertising and promotion of the charity.
- Grants include payments made to institutions, other than for goods or services.
- Governance costs include Board and trustees' expenses, accounting and audit, legal advice to the trustees and any costs associated with meeting constitutional and statutory requirements. When appropriate there will also be an apportionment of shared and indirect costs involved in supporting the governance activities.

e) Value Added Tax

The charity is registered for VAT and all income and expenditure is shown net of the related VAT. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

f) Pension costs

Pension contributions are paid into a defined contribution pension scheme. Contributions payable in the period are charged in the Statement of Financial Activities. Charges are allocated between Restricted Funds and Unrestricted Funds based on the activity of the employee involved.

g) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Equipment, fixtures and fittings	— 33.3% straight line method
Vehicles	— 33.3% straight line method

The de minimis capitalisation level is £500.

h) Fund accounting

Funds held by the charity are divided into unrestricted and restricted funds.

Restricted funds are used for purposes specified by the donor. Unrestricted funds are those which can be used in accordance with the charitable objects at the discretion of the trustees. Transfers from unrestricted funds are made where the restricted funds are in deficit and there is no likelihood of any recovery in future.

CONTINUED >

FUND ACCOUNTING — CONTINUED

i) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

j) Estimates and judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. 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 and in any future periods affected.

In the period under review, the value of the Gift In Kind Donations made on behalf of the God Loves You Tour have been converted at the average exchange rate between the UK£ and US\$. There is £203,659 of deposits for venues relating to the Tour included in prepayments which management are confident are all recoverable.

Management believe that, because of the underlying nature and value of estimates and judgements made in the preparation of these financial statements, it is highly unlikely that an error in these estimates and judgements would lead to a material misstatement.

1a. GENERAL INFORMATION

The Billy Graham Evangelistic Association Limited (The Charity) is a company limited by guarantee incorporated in England and Wales. The Charity's company registration number is 00567778. The address of its registered office and principal place of business is Richardson Way, Crosspoint Business Park, Coventry, CV2 2TA. The principal activity of the Charity is supporting the worldwide evangelistic activities of the Billy Graham Evangelistic Association (BGEA) as detailed on page 4 of the Trustees Report. The Charity meets the definition of a public benefit entity under FRS 102.

2. DONATIONS AND GIFTS

	2024	2023
	£	£
Donations	275,244	266,301
Legacies	73,375	93,923
Total	348,619	360,224

3. GIFTS IN KIND

	2024 £	2023 £
Costs paid by US Office to support the Graham Tour	2,911,842	5,131,859

4. GRANTS RECEIVED

During the year, the following grants were received:

	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
General Support	298,886	-	298,886	69,299	-	69,299
Internet Evangelism	-	40,595	40,595	-	40,611	40,611
Major Donor Fundraising	-	34,495	34,495	-	46,255	46,255
Rapid Response Team	-	85,981	85,981	-	73,023	73,023
Outreach in UK	-	1,863,294	1,863,294	-	1,633,884	1,633,884
Total	298,886	2,024,365	2,323,251	69,299	1,793,773	1,863,072

5. OTHER INCOME

	2024 £	2023 £
Book Sales, etc.	13,320	7,442
TOTAL	13,320	7,442

6. INVESTMENT INCOME

	2024 £	2023 £
Bank deposit interest	5,628	2,026
TOTAL	5,628	2,026

7. EXPENDITURE

	Cost of Raising Voluntary Income - Restricted	Cost of Raising Voluntary Income - Unrestricted	Ministry Costs - Unrestricted	Ministry Costs - Restricted	2024 Total £	2023 Restricted £	2023 Unrestricted £	2023 Total £
Staff	33,060	83,607	154,778	721,360	992,805	716,756	161,422	878,178
Project Materials	-	232	2,077	4,170,735	4,173,044	6,176,536	1,086	6,177,622
Grants	-	-	1,224	1,900	3,124	3,600	-	3,600
Office Costs	417	3,275	81,297	94,602	179,591	65,972	16,845	82,817
Travel	-	6,489	14,348	164,379	185,216	124,458	11,861	136,319
Printing	-	93,652	1,229	40,549	135,430	187,998	2,073	190,071
Depreciation	549	380	356	5,300	6,585	10,762	580	11,342
Professional Fees	1,260	3,366	33,193	61,866	99,685	69,322	114,161	183,483
Total	35,286	191,001	288,502	5,260,691	5,775,480	7,355,404	308,028	7,663,432

8. NET (EXPENDITURE)/ INCOME

This is stated after charging:		2024 £	2023 £
Auditors' remuneration	Audit fee	10,020	12,468
	Other Services	6,600	-
Depreciation		6,585	11,342

9. STAFF COSTS

Staff costs have been allocated as shown below:		2024 £	2023 £
Salaries		843,362	740,279
Redundancy		1,500	9,850
Freelance contractors		-	3,389
Social security		80,797	72,818
Pension contributions		58,501	46,769
Total		984,160	873,105

Salaries are presented net of payments for roles seconded to BGEA US.

CONTINUED >

STAFF COSTS — CONTINUED

The average number of employees during the period was as follows:

	2024 No.	2023 No.
Office and management	5	5
God Loves You Tour	16	16

No director (2023: none) received remuneration for services in running the charity. No Director received payments in respect of reimbursed expenses (2023: none).

No employee received emoluments over £60,000 (2023 – Nil) in the year.

During the year 2 employees received redundancy payments, representing redundancy and payment in lieu of notice. There was no ex-gratia payments made.

Key management personnel are considered to be the Executive Director, the Finance Director, the Director for IT, Director for Human Resources and the Director for Ministry Development. The aggregate amount of their employee benefits was £191,508 (2023 - £112,613). These amounts include Employers National Insurance and Pensions contributions.

10. TAXATION

The company is a registered charity and is exempt from corporation tax on its charitable activities under Section 505 of the Income and Corporation Taxes Act 1988.

11. TRUSTEES AND RELATED PARTIES

Mr. P. Saber, Mr D.C. Allen, Mr. E.D Beroth, Mr S.P. Herbert, Mr. M. Littlejohn, Ms. D. Pierce are directors of Samaritan's Purse International Limited. Net charges during the period of £370,814 (2023 - £330,995) were made from Samaritan's Purse International Limited to The Billy Graham Evangelistic Association Limited in relation to shared costs. At the year-end The Billy Graham Evangelistic Association Limited has a net balance of £96,142 (2023 – £98,571) due to Samaritan's Purse International Limited.

CONTINUED >

TRUSTEES AND RELATED PARTIES — CONTINUED

As part of their contribution to the God Loves You Tour , BGEA US incurred costs totalling £2,911,842 (2023 - £5,131,859) which have been included in these accounts as a gift in kind donation as disclosed in Note 3.

Grants received from BGEA US in the year totalled £2,323,251. Debtors include a balance of £246,758 due from BGEA US.

12. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Motor Vehicles £	Total £
COST			
At 1 st April 2023	10,905	52,030	62,935
Additions	21,729	-	21,729
Disposals	-	(19,779)	(19,779)
At 31 st March 2024	32,634	32,251	64,885
DEPRECIATION			
At 1 st April 2023	3,621	49,283	52,904
Charge for the period	6,036	549	6,585
Released on Disposal	-	(17,581)	(17,581)
At 31 st March 2024	3,621	32,251	41,908
NET BOOK VALUE			
At 31 st March 2024	22,977	-	22,977
At 31 st March 2023	7,284	2,747	10,031

All assets are held for charitable use.

13. DEBTORS

	2024 £	2023 £
Trade Debtors	9,100	28,470
Other Debtors	304,772	288,167
Other debtors and prepayments	240,168	400,574
	554,040	717,211

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	233,001	200,915
Accruals	17,988	13,098
Other Taxes and Social Security	13,062	15,972
	264,051	229,985

15. RESTRICTED FUNDS

	Balance at 01.04.2023	Income	Expenditure	Transfer re: other funds	Balance at 31.03.2024
	£	£	£	£	£
Emerging Evangelists	-	83	1,900	1,817	-
Rapid Response Teams	13,302	103,239	99,563	-	16,978
Internet Evangelism	12,015	45,615	54,540	-	3,090
My Hope	265	29,126	43,884	14,493	-
Major Donor Project	-	34,495	35,286	17,644	-
Celebrations and Festivals	289,056	4,801,298	5,060,804	1,112	30,662
Legal Defence Fund	1,112	-	-	(1,112)	-
Disaster Response	490	412	-	-	1,569
	316,240	5,014,935	5,295,977	17,101	52,299

Emerging Evangelists Fund contributes towards the cost of residential training of evangelists in association with K180.

Rapid Response Teams provide spiritual and emotional care after disasters.

My Hope UK is the funding of a Gospel Outreach across the UK, including the films Second Chance, The Cross and Flying Blind.

Internet Evangelism reaches people online who are searching for answers to faith questions, as well as providing online courses and coaches.

Major Donor Project identifies and engages with individuals and trusts that could become on-going supporters of the ministries.

Celebrations and Festivals are large-scale evangelistic events.

Legal Defence Funds contributes towards the cost of legal proceedings.

Disaster Response provides resources needed to respond to natural disasters or emergencies.

During the year, amounts totalling £17,101 (2023 - £21,019) were needed to make a number of projects financially viable. This amount was transferred from general funds.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Tangible Fixed Assets	9,100	13,877	22,977	4,317	5,714	10,031
Current assets	658,465	46,151	704,616	440,059	409,168	849,227
Creditors due in less than one year	(256,322)	(7,729)	(264,051)	(131,343)	(98,642)	(229,985)
Total	411,243	52,299	463,542	313,033	316,240	629,273

17. ANALYSIS OF MOVEMENT IN FUNDS

	Unrestricted £	Restricted £	Total £
Balance at 1 st April 2023	313,033	316,240	629,273
Income	594,814	5,014,935	5,609,749
Expenditure	(479,503)	(5,295,977)	(5,775,480)
Transfer between funds	(17,101)	17,101	-
Balance at 31 st March 2024	411,243	52,299	463,542

18. FINANCIAL INSTRUMENTS

	2024 £	2023 £
Financial assets measured at amortised cost	313,872	316,637
Financial assets consist of Trade Debtors and other debtors.		
Financial liabilities measured at amortised cost	250,989	208,737
Financial liabilities consist of Trade Creditors and other creditors.		

19. PENSION COSTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately in an independently administered fund. Contributions totalling £58,501 (2023: £46,769) were paid during the year. At the year-end £Nil was outstanding (2023: £nil)

20. CONTROLLING ENTITY

In 2023, BGEA updated its Articles of Incorporation, moving to a sole membership model where the US charity, Billy Graham Evangelistic Association USA, is the sole member and thus the controlling entity of the BGEA. The charity is ultimately managed by The Board of trustees.



RICHARDSON WAY, CROSSPOINT BUSINESS PARK, COVENTRY, CV2 2TA
TELEPHONE: 020 8559 0342 | WEBSITE: BILLYGRAHAM.ORG.UK

Names in testimonials have been changed to protect privacy.

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BGEA 2024 Annual Report V2 - RR

Final Audit Report

2024-11-05

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By:	Leah Boden (leah.boden@samaritans-purse.org.uk)
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-  Document emailed to Paul Saber (psaber@bgea.org) for signature
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THE BILLY GRAHAM EVANGELISTIC ASSOCIATION LIMITED

England & Wales - Charity number 233381

Accounts

BILLY GRAHAM
EVANGELISTIC ASSOCIATION LTD

TRUSTEES' REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023



COMPANY REGISTRATION NUMBER 00567778



Dear Friend,

You helped reach countless people with the Good News that “*God demonstrates His own love toward us, in that while we were still sinners, Christ died for us*” (Romans 5:8, NKJV) in 2022 and I’m grateful for you.

From the long-awaited UK God Loves You Tour to the Billy Graham Rapid Response Team deployment in the wake of Her Majesty Queen Elizabeth II’s death, we are thankful for opportunities to share the Gospel in 2022. Men, women, and children from all walks of life told us they made life-changing decisions for the Lord through this ministry, as well as other outreaches, including Festivals in Mongolia and Italy, and our *Search for Jesus* internet evangelism ministry.

None of this Gospel ministry would be possible without the prayers, support, and partnership of believers like you. As we look ahead to another full year of evangelism, will you join me in prayer?

Please ask God to move in powerful ways as we share His love and truth with people far from Him.

May He richly bless you.

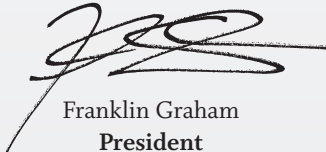
Sincerely,

Franklin Graham
President

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CHARITABLE COMPANY INFORMATION

TRUSTEES

Mr P. Saber
Mr. D. Allen
Mr. D. Beroth
Mr. S. Herbert
Mrs. D. Pierce
Mr. M. Littlejohn
Mr. S. Mccay

EXECUTIVE DIRECTOR

Mr D. Tosh

COMPANY SECRETARY

Mrs. E. V. Iwu

COMPANY REGISTRATION NUMBER

00567778

CHARITY REGISTRATION NUMBER

233381

PRINCIPAL ADDRESS
& REGISTERED OFFICE

Victoria House, Victoria Road,
Buckhurst Hill, Essex, IG9 5EX

BANKERS

Barclays Bank PLC,
1 Churchill Place, Level 27,
London, E14 5HP

AUDITORS

Mazars LLP,
2nd Floor, 6 Sutton Plaza,
Sutton Court Road,
Sutton, Surrey, SM1 4FS

SOLICITORS

Bates Wells,
10 Queen Street,
London,
EC4R 1BE

BILLY GRAHAM EVANGELISTIC ASSOCIATION
TRUSTEES' REPORT

The trustees, who act as directors for the purposes of company law, present their report and financial statements for the year ended 31st March 2023, which have been prepared in accordance with the Financial Reporting Standard FRS102 and the associated Charity Statement of Recommended Practice 2019.

In accordance with the Memorandum and Articles of Association, the objects are to spread the Gospel of Jesus Christ as supported by the evangelistic teachings of the ministry of Franklin Graham, by appropriate means for the public benefit.

The principal activity of the company is supporting the worldwide evangelistic activities of the Billy Graham Evangelistic Association (BGEA). This is achieved by:

- ministry activities in the UK including the Billy Graham Rapid Response Team, internet evangelism and local pastor support events,
- fundraising to support the activities of the charity,
- distributing BGEA resources,
- training for evangelism and emerging evangelists,
- providing general ministry support by helping with enquiries within the UK and exploring large scale evangelistic opportunities, known as Festivals and Celebrations.

GOVERNANCE

The trustees, who act as directors of the company, serving during the period were as follows:

Mr P. T. Saber	Chair
Mr. D. C Allen	
Mr. D. E. Beroth	
Mr. S. P. Herbert	
Mr. M. Littlejohn	
Mr. S. Mccay	
Mrs. D. Pierce	
Mr. J. A. Barrett	(Resigned October 2022)
Mr R. M. Chilvers	(Resigned October 2022)
Mr J. D. E. Gallagher	(Resigned October 2022)
Rev. W. F. Graham III	(Resigned October 2022)
Mrs. C. Graham-Lynch	(Resigned October 2022)
Revd. W. F. Graham IV	(Resigned October 2022)

CONTINUED >

GOVERNANCE - CONTINUED

In 2022, BGEA updated its Articles of Incorporation, moving to a sole membership model where the US charity, Billy Graham Evangelistic Association, is the sole member. The charity is ultimately managed by The Board of trustees.

The trustees meet at least three times per year as a full board to manage the charity. In addition, the trustees have in place board sub-committees to cover the following areas:

- the Finance and Audit Committee, which meets four times a year to review the accounts, review budgets, review the risks associated to the charity's operations and to review the reserves policy,
- a Governance Committee, which meets as needed to review how the performance and compliance of the board can be improved through new trustees and improvement of processes and procedures.

New trustees are appointed by existing trustees and are required to follow an induction process which consists of being introduced to the operations of the charity, attending a Board meeting, visiting the offices of BGEA in the US to meet staff before being formally appointed and receiving formal training in their responsibilities.

The trustees have delegated day to day management of the Charity to the Senior Management Team which consists of Mr D. Tosh as Executive Director and Mrs. E. V. Iwu as Finance Director, Mr G. Crosbie as Director of Information and Technology, Mr J Brazier as Director of Ministry Advancement, and Mrs V. Machin as Director of Human Resources.

BGEA endeavours to ensure that all trustees receive the induction, training and ongoing support they need to carry out their duties effectively. All new trustees go through an induction programme to familiarise them with the organisation, their duties and legal responsibilities.

As well as those staff employed, BGEA continues to be supported in its administrative affairs by staff employed by Samaritan's Purse International Ltd (SPI). SPI recharges to BGEA the percentage of staff time spent on its administration.

The charity works in close co-operation and collaboration with similar organisations throughout the world and especially the BGEA office in the USA.

THE GOVERNANCE CODE

The trustees and management of BGEA take the obligations and principles set out in the Governance Code seriously. The Code is built upon a foundation that all trustees understand their legal obligations and then develops seven guiding principles to ensure that charity is well-managed and effective. The principles are leadership, integrity, decision making, risk and control, board effectiveness, diversity, openness and accountability.

BGEA is confident that all the trustees have a full understanding of their legal obligations. All of the trustees have seen the Code in full and are aware of the content and suggested good practice. The Governance Committee has reviewed the Code against a matrix developed by management. The Code itself acknowledges that good governance is an on-going process and as such BGEA is currently satisfied that there is broad compliance with the Code and that it will be held under constant review via the Governance Committee and senior management. With this caveat, the trustees are not aware of any material shortcomings against the Code.

KEY MANAGEMENT PERSONNEL

All salaries are benchmarked using a variety of sources, including current/recent competitive advertised salaries, salary surveys from leading agencies and remuneration data from professional bodies. Salaries are also benched according to geographic location.

RISK MANAGEMENT

The charity is exposed to risks in several areas. A full Risk Register is reviewed at least twice a year and a summary of risks is a standing agenda item for each Board meeting. The key risks identified and the strategies to mitigate the risks are:

	RISKS	STRATEGY TO MITIGATE
1.	Inadequate or low reserves	• Ongoing structural review to determine the most appropriate way forward for the charity in the UK, • Fundraising and Marketing plans to target new donors and attract younger donors, • Investment in Major Donor Fundraising Programme, • Increased use of Digital Channels to enhance reach and make the donation process simpler, • Increased collaboration on grant management with BGEA US.
2.	Harm caused to the public and the Charity as a result of a failure in Safeguarding	• Safeguarding policy reviewed and external advisors appointed, • All staff received basic training which is annually refreshed. Where relevant, staff with more direct public interactions also receive enhanced training, • Appropriate levels of DBS being obtained, • “Designated Safeguarding Leads” identified and given enhanced training, • Governance committee appointed as Safeguarding lead on behalf of the trustees and all member of that Committee to undergo enhanced safeguarding training.
3.	Increased reliance on systems for remote working has heightened the potential and opportunity for some form of cyber attack	• We are fully supported by our sister organisation, Samaritan’s Purse in the UK and from IHQ in the US as this is a global issue, • All software up to date and processes for patching fully implemented, • Potential exposures being continuously reviewed, • Training given to all staff regarding cyber-crime awareness, • Cyber-crime insurance cover in place.

■ TRUSTEES' REPORT

ACHIEVEMENTS AND PERFORMANCE

In 2022, momentous events like the conflict in Ukraine and the death of Queen Elizabeth II reminded the world of the fragility of life. As mortality loomed in the minds of many, questions about faith and eternity followed, and God opened doors for the Billy Graham Evangelistic Association (BGEA) to share the Gospel of Jesus Christ far and wide. Chaplains from the Billy Graham Rapid Response Team (BG-RRT) ministered in the embattled country of Ukraine. Hundreds of men and women made a life-changing decision for Christ in Liverpool, Newport, Sheffield, and London during the UK God Loves You Tour. BG-RRT chaplains were able to share the hope of Christ with many following the death of Her Majesty Queen Elizabeth II. BGEA's internet evangelism ministry, *Search for Jesus*, reached a milestone of over 100 million visitors this year. The ministry has continued to point people to salvation through faith in Jesus Christ with people across the globe.

BILLY GRAHAM RAPID RESPONSE TEAM

The Billy Graham Rapid Response Team (BG-RRT) in the United Kingdom currently has a team of 94 trained chaplains. As the pandemic ended, chaplains had the opportunity for extensive in-person ministry for the first time in years. They also continued to provide emotional and spiritual support by phone and email.

DEPLOYMENTS

Chaplains ministered over the past year at:

- the UK God Loves You Tour in Liverpool, Newport, Sheffield, and London,
- the Grenfell fifth Anniversary commemoration,
- memorial events for Her Majesty Queen Elizabeth II at the gates of Buckingham Palace, Holyrood Palace Edinburgh, and Windsor Castle,
- Three Operation Christmas Child processing centres across the United Kingdom,
- The "Ukrainian New Year" event in London where over 350 Ukrainians gathered in solidarity to celebrate the new year.

The most impactful deployment took place in the wake of Her Majesty Queen Elizabeth II's death. With support from our US, Canadian, and Australian BG-RRT managers, chaplains deployed to London, Windsor, and Edinburgh. Many who travelled to pay respect reflected upon the late Queen's vibrant faith in Jesus Christ and her long friendship with Billy Graham. People who engaged with the chaplains also expressed concern regarding the conflict in Ukraine. Crisis-trained chaplains were able to offer a listening ear to many and share a message of hope and prayer where welcomed.

These simultaneous deployments saw 28 people come to faith in Christ for the first time, and three rededicating their lives to Him. Chaplains were able to pray with over 720 people across London, Windsor, and Edinburgh.

[CONTINUED >](#)

RRT PRAYER SUPPORT

The BGEA UK website invites people to request a call from a chaplain or ask for the chaplain team to pray for a specific request. There have been 108 requests for prayer over the past 12 months. Most of these prayer requests are covered in the weekly BG-RRT chaplain prayer call. Around 20% are followed up by a trained chaplain who offers support and points the caller to a local church where they can find further assistance. The BG-RRT team also provides support to the Donor Services team in situations when a caller expresses more complex needs with their prayer requests.

TRAINING, EXTERNAL RELATIONSHIPS AND SUPPORT

BG-RRT continues to offer ongoing training for the chaplain team and believers across the UK. The ministry works alongside local churches to equip Christians to compassionately share the love of Jesus Christ and to provide support to local government organisations in contingency planning.

During the past year:

- Three in-person Sharing Hope in Crisis seminars were delivered in Plymouth, Milton Keynes, and Redditch.
- Training was provided at the Police Chaplaincy UK conference on post-traumatic stress disorder (PTSD).
- Wakefield Council community ambassadors received trauma awareness training.
- 25 BG-RRT chaplains attended a three day Critical Incident Stress Management training, equipping them to better support individuals in crisis.
- 32 Polish and Ukrainian church leaders supporting Ukrainian refugees were equipped to deliver 'Gods Hope in Crisis' within their own context.
- Ongoing participation in multiple Local Resilience Forums across the UK, encouraging strong links between statutory agencies, first responders, and the voluntary and faith sector to enable effective faith based social capital to be demonstrated in times of community crisis.

In the past 12 months, over 200 people have received training from the Billy Graham Rapid Response Team ministry in the UK.

■ TRUSTEES' REPORT

INTERNET EVANGELISM

In 2022, the Billy Graham Evangelistic Association's internet evangelism ministry, *Search for Jesus*, continued to share the Gospel with people across the United Kingdom and the rest of the world. More than 180,000 people visited the ministry's UK website, [PeaceWithGod.org.uk](https://www.peacewithgod.org.uk), in the past year alone, and over 22,000 reported decisions for Jesus Christ. This is part of a global effort which saw over almost 9 million visits from around the world.

Search for Jesus ministers in English, Arabic, Spanish, Chinese (Mandarin), American Sign Language, Russian, and Portuguese. In the UK, there are 55 trained volunteers ministering in three languages (English, Spanish, and Arabic). Over 60 people applied to the English ministry in 2022, which is an increase of 32 people from the previous year.

These coaches are ministering through social media (Facebook, Instagram, YouTube, WhatsApp), email, discipleship courses, and instant messaging in a chat room.

One person who said they felt "separated" and "dead and numb in the inside" spoke with one of our volunteers. After hearing the Gospel message and making a decision to follow Christ, the same person left the conversation saying:

"Thank you. I go to high school studying to be in the Royal Air Force, and I struggled to see that there is a living God. I was crying a moment ago. Thank you for this moment."

—Extract from a chat conversation with a visitor from Scotland, United Kingdom.

Another student from the UK said:

"I have for many years been a cynic, it is only now that I am starting to be amazed and to praise Him."

—Response from a discipleship student on the Christianity Explored course.

The ministry has also helped many people connect with local churches through its online church locator. By year end, there were 524 churches on the locator, an increase of over 80 churches from the previous year.

GOD LOVES YOU TOUR

After just over three years of preparation and rescheduling due to the pandemic, the God Loves You Tour kicked off in May 2022. Despite opposition from the media and culture issue groups, venues filled for each event and total attendance for the tour reached 18,000. Hundreds of people of all ages made decisions for Jesus Christ in Liverpool, Newport, Sheffield, and London.

LIVERPOOL	NEWPORT	SHEFFIELD	LONDON	TOTAL NUMBERS
Saturday, May 14	Saturday, May 21	Wednesday, May 25	Saturday, July 16	
Attendance: 3,550	Attendance: 3,550	Attendance: 4,350	Attendance: 7,600	Attendance: 18,720
Response: 277	Response: 235	Response: 220	Response: 748	Response: 1,480
% Responding: 7.8%	% Responding: 7.3%	% Responding: 5.1%	% Responding 9.8%	% Responding 7.9%

Thanks to the strong participation of the UK churches in the 2022 God Loves You Tour and an overwhelming positive response to the Gospel at the final event in London, Franklin Graham will preach the Gospel in London again in 2023.

2023 UK GOD LOVES YOU TOUR

- God Loves You Tour with Franklin Graham, London 2023
- Date: Saturday, 26 August
- Venue: ExCeL London
- Time: 6pm

■ TRUSTEES' REPORT

2023 UK GOD LOVES YOU TOUR - CONTINUED

The tour will bring the Gospel message to London. The large-scale evangelistic events are supported by over 2000 churches who are actively engaged in the preparations and prayer for a successful evening of ministry.

Key to the impact of the tour is the training and preparation of local Christians in each of the various cities BGEA will always seek to equip believers in every stage of their Christian walk. Christian Life and Witness Classes are underway ahead of the God Loves You Tour to train over 5000 people. The classes, which are being held in different locations across the United Kingdom, teaches Christians how share their faith, as well as serving at the upcoming God Loves You Tour events. We are grateful that thousands of believers across the United Kingdom have been equipped through the course.

FINANCIAL REVIEW

Income for the 12-month period amounted to £7,364,623 (2022: £3,262,873), whilst expenditure totalled £7,663,432 (2022: £2,812,587). The net deficit of the charity amounted to (£298,809) (2022: surplus of £450,286). The charity was able to expend £7,428,163 (2022: £2,597,151) on its charitable activities.

The Balance Sheet shows total funds of £629,273 (2022: £928,082), comprising restricted funds of £316,240 (2022: £645,874) and unrestricted funds of £313,033 (2022: £282,208). The financial statements set out on pages 24 to 38 show the charity's financial position at 31 March 2023.

Adequate general donations were received during the year, but strenuous efforts are being made to increase the level of donations in order to reduce the reliance on grants from International Headquarters and to realise future plans for the on-going UK based activity after the Tour is completed.

FUNDRAISING

The Charity is ever grateful for the steadfast support of our donors this year. The work of the ministry would not be possible without their faithful giving. The Charity uses several different communication methods to attract and retain support, including:

- direct Mail of newsletters and appeals,
- emailing newsletters and appeals,
- opportunities for regular giving via Standing Order,
- use of the website and social media accounts,
- opportunities for planned giving through a Legacy programme.

The Charity seeks to be transparent as to how the donated funds raised will be used and, in all cases, any restriction placed on a donation is strictly followed and fulfilled. In cases where the Charity is unable to use the donation, the supporter will be contacted and either another use for the funds agreed or they are returned.

The Charity maintains and monitors the wishes of each supporter and will only communicate using methods the supporter has given clear and informed consent for us to use. The Charity does not knowingly communicate with young people below the age of 18 or any vulnerable adult. Where we are made aware that such people may be receiving communications from us, our records are amended to prevent further communication.

The Charity has robust systems in place to ensure that where a supporter wishes to cease being contacted, either directly with us or through the Fundraising Preference Scheme, this action can be implemented immediately.

The Charity is compliant with the Institute of Fundraising Code of Practice and received no serious complaints about its fundraising practices during the year.

RESERVES POLICY

During the year the Board of Trustees reviewed the reserves policy.

The general fund is held to meet the opportunities, contingencies and risks which the charity may not be able to meet out of income, if and when they arise. At the end of the year £313,033 (2022: £282,208) was being held in the general fund.

The existing reserves policy whereby the Board of Trustees considered that the charity should maintain reserve levels in the general fund in a target range of £100k to £150k has been reviewed and is considered to be appropriate. This level of reserves is sufficient to cover at least 90 days of normal operating expenses. The trustees acknowledge that the timing of a large legacy in February 2021 has created a balance in excess of this level.

■ TRUSTEES' REPORT

INVESTMENT POLICY

Any short-term surplus cash is invested in interest bearing accounts. This is reviewed by the trustees.

PLANS FOR THE FUTURE

Now more than ever, the good news of Jesus Christ needs to be shared through the ministry of the Billy Graham Evangelistic Association. Following the successful preaching tour in 2022 in London, Newport, Sheffield and Wales, we are hearing the local churches' desire for partnership in caring for their communities and sharing the Gospel to those who need Christ. The ministry of BGEA continues to uphold the long tradition of evangelistic preaching as we exercise our freedom to express our faith in the public square. The ministry's valour to advocate for religious freedom will continue to provide a firm standing ground for Christian expression and support for churches in the UK.

Our adherence to traditional Biblical theology and the proclamation of the Gospel in the public sphere remains to be the flag and foundation of our mission. This commitment has shown to have significant impact as partnering churches across the country continue to grow. The ministry will continue to express its public benefit of supporting and growing the Christian faith through the local church via the following ministry streams:

1. RESOURCES

Biblically-based resources will continue to be developed and made available through the website and ministry events. Resources will remain challenging, affirming of the traditional Biblical teachings, and accessible from various platforms.

The organisation is committed to providing additional discipleship and evangelistic trainings to the public and churches through its Christian Life and Witness Courses and Pursuit classes, as well as supporting the local church through Christian leader's meetings and prayer events.

2. INTERNET EVANGELISM

Significant numbers of people will continue to come to faith in Jesus Christ through the online platforms of SearchforJesus.net and PeaceWithGod.org.uk. We will continue to recruit and train our volunteer online coaches who help answer questions and disciple new believers around the world, as well as increasing the network of churches who are willing and able to receive these enquirers or new believers to ensure that continued discipleship happens. During the year we aim to increase the number of churches involved from 530 to 600, increase the number of active volunteers, and continue to grow globally.

3. BILLY GRAHAM RAPID RESPONSE TEAMS

Serving communities affected by disaster and trauma through Billy Graham Rapid Response Team chaplains remains a privilege and a powerful ministry tool for BGEA. Crisis-trained chaplains provide a vital service of offering support to victims, those indirectly impacted, and the emergency services. Support is given irrespective of race, creed, gender or sexuality. We will continue to expand, train and equip our chaplains to be able to respond when such events occur, as well as provide specialised training to communities, equipping them with the proper response in times of crisis.

In 2023, BGEA aims to deploy Billy Graham chaplains alongside a supporting local church in increased regularity. Additionally, the ministry aims to provide ongoing training to equip and develop Christians in partnership with local churches.

4. FESTIVALS AND CELEBRATIONS

Utilizing the momentum from the 2022 UK-wide God Loves You Tour, this year's outreach event taking place in London will reach thousands of people with the Gospel message this summer. This one-day evangelistic outreach is preceded by months of preparation and training of local believers who wish to serve as counsellors at the event, or to simply bring their friends and family to hear a message of hope.

The organisation remains committed to the local church to hold the long-planned events which were cancelled in 2020 in Glasgow, Birmingham and Newcastle.

CONNECTED CHARITIES

Samaritan's Purse International Limited

Registered office: Victoria House, Victoria Road, Buckhurst Hill, Essex, IG9 5EX

Common Directors/Trustees: Mr. D. Allen, Mr. D. Beroth, Mr. M. Littlejohn, Mrs. D. Pierce, Mr. P. Saber and Mr. Simon Herbert

This charity shares some resources and staff and has some common directors as listed. Recharges over from this charity are outlined in note 11 – trustees and related parties.

■ TRUSTEES' REPORT

PUBLIC BENEFIT STATEMENT

The trustees have considered the public benefit guidance issued by the Charity Commission together with the supplemental guidance on the application of the public benefit test to charities whose aims include assisting those in need. The trustees are aware of their legal duty to have regard to the public benefit guidance and to report on the charity's compliance with the public benefit obligation. The activities of the charity are considered to provide public benefit for the following reasons (this list is not exhaustive):

- Our Billy Graham Rapid Response Team programme focuses on providing spiritual and emotional care after any type of disaster, be it natural or man-made, both within the UK and more widely within Europe.
- We provide religious materials and training to encourage and inspire any member of the public to grow in their Christian faith.
- The preparation and presentation of the Gospel of Jesus Christ at the large scale events provides a platform for Christian expression and Christian community.
- We provide a website to educate and inform anyone who is interested in learning more about the Christian faith.

RELATIONSHIPS WITH OTHER ORGANISATIONS

The Charity updated its Articles of Incorporation in Jan 2023, moving to a sole member model where The Billy Graham Evangelistic Association USA sits as the sole member of the board. The charity has ongoing working relationships with BGEA USA through a signed legal Affiliation Agreement, and they share resources where necessary. The charity also works in cooperation with other BGEA offices worldwide. The charity shares infrastructure and staff and collaborates on projects with Samaritan's Purse International Limited.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company and charity law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for the period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue its operations; and
- the directors have overall responsibility for ensuring that the charitable company has appropriate systems of controls, financial and otherwise. They are also responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company, and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees also confirm that, as far as they are aware, there is no relevant audit information of which the charity's auditors are unaware, and they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

■ TRUSTEES' REPORT

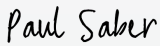
AUDITORS

A resolution to re-appoint Mazars LLP as auditors will be proposed at the forthcoming annual general meeting.

SMALL COMPANY EXEMPTIONS

In preparing this report the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 10th October, 2023, and signed on its behalf by:

DocuSigned by:

C8E8022F68D2427...

Mr. Paul Saber, Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BILLY GRAHAM EVANGELISTIC ASSOCIATION LIMITED

OPINIONS

We have audited the financial statements of The Billy Graham Evangelistic Association Limited (the 'charity') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

■ AUDITOR'S REPORT

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

CONTINUED >

■ AUDITOR'S REPORT

RESPONSIBILITIES OF TRUSTEES — CONTINUED

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the charity and its sector, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: the Charities Act 2011, tax legislation, safeguarding, pensions legislation, employment regulation, health and safety regulation, anti-bribery, corruption and fraud and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

CONTINUED >

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as The Charities Statement of Recommended Practice and the Companies Act 2006.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, income recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

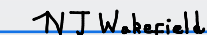
- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF THE AUDIT REPORT

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed: 
Nicola Wakefield (Oct 26, 2023 22:03 GMT+1)

Nicola Wakefield (Senior Statutory Auditor)

for and on behalf of Mazars LLP Chartered Accountants and Statutory Auditor,

2nd Floor, 6 Sutton Plaza, Sutton Court Road, Sutton, SM1 4FS

Date: Oct 26, 2023

■ FINANCIAL STATEMENTS AND NOTES

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	2023 Total £	Unrestricted funds £	Restricted funds £	2022 Total £
INCOME FROM							
Cash donations and Legacies	2	287,398	72,826	360,224	216,007	63,153	279,160
Gift in Kind	3	-	5,131,589	5,131,589	-	1,211,486	1,211,486
Charitable Activities:							
Grants from BGEA US	4	69,299	1,793,773	1,863,072	64,027	1,699,711	1,763,738
Trading Activities	5	1,149	6,293	7,442	680	7,752	8,432
Investment Income	6	2,026	-	2,026	57	-	57
Total Income:		359,872	7,004,751	7,364,623	280,771	2,982,102	3,262,873
Expenditure on:							
Raising funds:		171,370	63,899	235,269	140,477	74,959	215,436
Charitable Activities:							
Ministry costs		136,658	7,291,505	7,428,163	127,542	2,469,609	2,597,151
Total Expenditure:	7	308,028	7,355,404	7,663,432	268,019	2,544,568	2,812,587
Net Income/(Expenditure) before transfers		51,844	(350,653)	(298,809)	12,752	437,534	450,286
Transfers between funds	15	(21,019)	21,019	-	(25,422)	25,422	-
Net Movement in funds		30,825	(329,634)	(298,809)	(12,670)	462,956	450,286
Reconciliation of funds:							
Total funds brought forward		282,208	645,874	928,082	294,878	182,918	477,796
Total funds carried forward		313,033	316,240	629,273	282,208	645,874	928,082

There are no recognised gains or losses other than those shown in the Statement of Financial Activities.

All operations are continuing operations.

BALANCE SHEETAs at 31st March 2023**COMPANY NUMBER : 00567778**

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	12		10,031		12,760
			<u>10,031</u>		<u>12,760</u>
CURRENT ASSETS					
Debtors	13	717,211		721,880	
Cash at bank and in hand		132,016		365,194	
		<u>849,227</u>		<u>1,087,074</u>	
CREDITORS: amounts falling due within one year	14	(229,985)		(171,752)	
		<u></u>		<u></u>	
NET CURRENT ASSETS			<u>624,518</u>		<u>915,322</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>629,273</u>		<u>928,082</u>
FUNDS					
Unrestricted funds					
General Fund			313,033		282,208
Restricted funds	15		316,240		645,874
			<u>629,273</u>		<u>928,082</u>
TOTAL FUNDS	16		<u>629,273</u>		<u>928,082</u>

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 10th October, 2023, and signed on its behalf by:

DocuSigned by:

Paul Saber

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Mr. Paul Saber, Chair

■ FINANCIAL STATEMENTS AND NOTES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST MARCH 2023

RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net Income /(expenditure) for the reporting period (as per the Statement of Financial Activities)	(298,809)	450,286
Adjustments for:		
Interest received	(2,026)	(57)
Depreciation charges	11,342	10,310
(Increase)/Decrease in debtors	4,669	(542,208)
Increase/(Decrease) in creditors	58,233	134,254
Net cash provided by/(used in) operating activities	(226,591)	52,585
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	(226,591)	52,585
Cash flows from investing activities:		
Interest received	2,026	57
Purchase of equipment	(8,613)	-
Net cash provided by/(used in) investing activities	(6,587)	57
Change in cash and cash equivalents in the reporting period	(233,178)	52,642
Cash and cash equivalents at the beginning of the reporting period	365,194	312,552
Cash and cash equivalents at the end of the reporting period	132,016	365,194
ANALYSIS OF CASH AND CASH EQUIVALENTS	2023	2022
	£	£
Cash at bank and in hand	132,016	365,194
Total cash and cash equivalents	132,016	365,194

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared in accordance with 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).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements have been prepared in Pound Sterling as this is the currency of the primary economic environment in which the company operates.

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern basis. The Charity has reported a cash outflow of £233,178 (2022 – inflow of £52,642). The trustees have no concern over the future financial viability of the Charity as there are sufficient funds available for the on-going work of the Charity. The trustees have considered the impacts of the economic outlook but in view of the fund balances and cash carried into the year and the on-going support for all Tour activities by BGEA-US which now extends into 2024 they remain confident in their assessment.

c) Recognition of income

Income from donations and gifts are recognised on a receivable basis. Legacies are recognised as income when notified to the charity, if the receipt is both probable and measurable. Grants are recognised in the financial statements in the year in which they are receivable. Income from charitable trading activities is included in incoming resources in the period in which the company is entitled to receipt. Income tax recovered and interest receivable are accounted for on an accruals basis.

d) Expenditure

- The cost of raising funds includes direct fundraising and publicity costs and a proportion of staff and support costs.
- 'Charitable activities' includes the direct costs of the ministry programmes, along with a proportion of staff and support costs.
- Expenditure is included in the Statement of Financial Activities on an accruals basis.

CONTINUED >

■ FINANCIAL STATEMENTS AND NOTES

ACCOUNTING POLICIES — CONTINUED

- Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.
- Publicity expenditure comprises all expenditure in relation to the advertising and promotion of the charity.
- Grants include payments made to institutions, other than for goods or services.
- Governance costs include Board and trustees’ expenses, accounting and audit, legal advice to the trustees and any costs associated with meeting constitutional and statutory requirements. When appropriate there will also be an apportionment of shared and indirect costs involved in supporting the governance activities.

e) Value Added Tax

The charity is registered for VAT and all income and expenditure is shown net of the related VAT. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

f) Pension costs

Pension contributions are paid into a defined contribution pension scheme. Contributions payable in the period are charged in the Statement of Financial Activities. Charges are allocated between Restricted Funds and Unrestricted Funds based on the activity of the employee involved.

g) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Equipment, fixtures and fittings	— 33.3% straight line method
Vehicles	— 33.3% straight line method

The de minimis capitalisation level is £500.

h) Fund accounting

Funds held by the charity are divided into unrestricted and restricted funds.

Restricted funds are used for purposes specified by the donor. Unrestricted funds are those which can be used in accordance with the charitable objects at the discretion of the trustees. Transfers from unrestricted funds are made where the restricted funds are in deficit and there is no likelihood of any recovery in future.

CONTINUED >

FUND ACCOUNTING – CONTINUED**i) Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

j) Estimates and judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. 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 and in any future periods affected.

In the period under review, the value of the Gift In Kind Donations made on behalf of the God Loves You Tour have been converted at the average exchange rate between the UK£ and US\$. There is £382,936 of deposits for venues relating to the Tour included in prepayments which management are confident are all recoverable.

Management believe that, because of the underlying nature and value of estimates and judgements made in the preparation of these financial statements, it is highly unlikely that an error in these estimates and judgements would lead to a material misstatement.

1a. GENERAL INFORMATION

The Billy Graham Evangelistic Association Limited (The Charity) is a company limited by guarantee incorporated in England and Wales. The Charity's company registration number is 00567778. The address of its registered office and principal place of business is Victoria House, Victoria Road, Buckhurst Hill, Essex, IG9 5EX. The principal activity of the Charity is supporting the worldwide evangelistic activities of the Billy Graham Evangelistic Association (BGEA) as detailed on page 4 of the Trustees Report. The Charity meets the definition of a public benefit entity under FRS 102.

2. DONATIONS AND GIFTS

	2023	2022
	£	£
Donations	266,301	224,723
Legacies	93,923	54,437
Total	360,224	279,160

■ FINANCIAL STATEMENTS AND NOTES

3. GIFTS IN KIND

	2022 £	2021 £
Costs paid by US Office to support the Graham Tour	5,131,859	1,211,486

4. GRANTS RECEIVED

During the year, the following grants were received:

	Unrestricted funds £	Restricted funds £	2023 Total £	Unrestricted funds £	Restricted funds £	2022 Total £
CJRS	-	-	-	7,656	22,107	29,763
General Support	69,299	-	69,299	56,371	-	56,371
Internet Evangelism	-	40,611	40,611	-	52,806	52,806
Major Donor Fundraising	-	46,255	46,255	-	49,965	49,965
Rapid Response Team	-	73,023	73,023	-	59,642	59,642
Emergency Response	-	-	-	-	10,800	10,800
Outreach in UK	-	1,633,884	1,633,884	-	1,504,391	1,504,391
Total	69,299	1,793,773	1,863,072	64,027	1,699,711	1,763,738

■ FINANCIAL STATEMENTS AND NOTES

5. OTHER INCOME

	2023 £	2022 £
Book Sales, etc.	7,442	8,432
TOTAL	7,442	8,432

6. INVESTMENT INCOME

	2023 £	2022 £
Bank deposit interest	2,026	57
TOTAL	2,026	57

7. EXPENDITURE

	Cost of Raising Voluntary Income - Restricted	Cost of Raising Voluntary Income - Unrestricted	Ministry Costs - Unrestricted	Ministry Costs - Restricted	2023 Total £	2022 Restricted £	2022 Unrestricted £	2022 Total £
Staff	45,896	60,574	100,848	670,860	878,178	756,040	191,058	947,098
Project Materials	313	586	500	6,176,223	6,177,622	1,463,534	3,437	1,466,971
Grants	-	-	-	3,600	3,600	13,450	-	13,450
Office Costs	7,446	4,455	12,390	58,526	82,817	104,638	14,447	119,095
Travel	1,792	8,452	3,409	122,666	136,319	66,870	1,374	68,244
Printing	27	2,073	-	187,971	190,071	76,484	619	77,103
Depreciation	6,593	253	327	4,169	11,342	9,819	491	10,310
Professional Fees	1,832	94,977	19,184	67,490	183,483	53,723	56,593	110,316
Total	63,899	171,370	136,658	7,291,505	7,663,432	2,544,568	268,019	2,812,587

■ FINANCIAL STATEMENTS AND NOTES

8. NET (EXPENDITURE)/ INCOME

This is stated after charging:		2023 £	2022 £
Auditors' remuneration	Audit fee	12,468	8,854
	Other Services	-	-
	Depreciation	11,342	10,310

9. STAFF COSTS

Staff costs have been allocated as shown below:		2023 £	2022 £
Salaries		740,279	798,303
Redundancy		9,850	-
Freelance contractors		3,389	15,674
Social security		72,818	71,845
Pension contributions		46,769	54,710
Total		873,105	940,532

Salaries are presented net of payments for roles seconded to BGEA US.

CONTINUED >

STAFF COSTS — CONTINUED

The average number of employees during the period was as follows:

	2023 No.	2022 No.
Office and management	5	6
God Loves You Tour	16	16

No director (2022: none) received remuneration for services in running the charity. No Director received payments in respect of reimbursed expenses (2022: none).

No employee received emoluments over £60,000 (2022 – Nil) in the year.

During the year 6 employees received redundancy payments, representing redundancy and payment in lieu of notice. There was no ex-gratia payments made.

Key management personnel are considered to be the Executive Director, the Finance Director, the Director for IT, Director for Human Resources and the Director for Ministry Development. The aggregate amount of their employee benefits was £112,613 (2022 - £63,526). These amounts include Employers National Insurance and Pensions contributions.

10. TAXATION

The company is a registered charity and is exempt from corporation tax on its charitable activities under Section 505 of the Income and Corporation Taxes Act 1988.

11. TRUSTEES AND RELATED PARTIES

Mr. P. Saber, Mr D.C. Allen, Mr. E.D Beroth, Mr S.P. Herbert, Mr. M. Littlejohn, Ms. D. Pierce are directors of Samaritan's Purse International Limited. Net charges during the period of £330,995 (2022 - £344,551) were made from Samaritan's Purse International Limited to The Billy Graham Evangelistic Association Limited in relation to shared costs. At the year end The Billy Graham Evangelistic Association Limited has a net balance of £98,571 (2022 – (-£8,644)) due to Samaritan's Purse International Limited.

CONTINUED >

■ FINANCIAL STATEMENTS AND NOTES

TRUSTEES AND RELATED PARTIES — CONTINUED

As part of their contribution to the God Loves You Tour 2022, BGEA US incurred costs totalling £5,131,859 (2022 - £1,211,486) which have been included in these accounts as a gift in kind donation as disclosed in Note 3. This donation includes £50,390 (2022: £111,578) paid to one trustee in respect of training in relation to the God loves You Tour 2022 and £51,338 (2022 £45,473) was paid to a member of close family of the same trustee in respect of managing a city office in relation to the God loves You Tour 2022. In both cases, the figures represent the cost of services to the God Loves You Tour and includes all of the related business expenses such as travel and accommodation.

Grants received from BGEA US in the year totalled £1,863,072. Debtors include a balance of £226,387 due from BGEA US.

12. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Motor Vehicles £	Total £
COST			
At 1 st April 2022	11,815	52,030	63,845
Additions	8,613	-	8,613
Disposals	(9,523)	-	(9,523)
At 31 st March 2023	10,905	52,030	62,935
DEPRECIATION			
At 1 st April 2022	8,395	42,690	51,085
Charge for the period	4,749	6,593	11,342
Released on Disposal	(9,523)	-	(9,523)
At 31 st March 2023	3,621	49,283	52,904
NET BOOK VALUE			
At 31 st March 2023	7,284	2,747	10,031
At 31 st March 2022	3,420	9,340	12,760

All assets are held for charitable use.

13. DEBTORS

	2023 £	2022 £
Trade Debtors	28,470	1
Other Debtors	288,167	58,194
Other debtors and prepayments	400,574	663,685
	717,211	721,880

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	200,915	17,951
Accruals	13,098	137,453
Other Taxes and Social Security	15,972	16,348
	229,985	171,752

■ FINANCIAL STATEMENTS AND NOTES

15. RESTRICTED FUNDS

	Balance at 01.04.2022	Income	Expenditure	Transfer re: other funds	Balance at 31.03.2023
	£	£	£	£	£
Emerging Evangelists	-	225	3,600	3,375	-
Rapid Response Teams	42,948	97,188	126,834	-	13,302
Internet Evangelism	14,645	45,486	48,116	-	12,015
My Hope	626	1,045	1,406	-	265
Major Donor Project	-	46,255	63,899	17,644	-
Celebrations and Festivals	586,465	6,814,140	7,111,549	-	289,056
Legal Defence Fund	1,112	-	-	-	1,112
Disaster Response	78	412	-	-	490
	645,874	7,004,751	7,355,404	21,019	316,240

Emerging Evangelists Fund contributes towards the cost of residential training of evangelists in association with K180.

Rapid Response Teams provide spiritual and emotional care after disasters.

My Hope UK is the funding of a Gospel Outreach across the UK, including the films Second Chance, The Cross and Flying Blind.

Internet Evangelism reaches people online who are searching for answers to faith questions, as well as providing online courses and coaches.

Major Donor Project identifies and engages with individuals and trusts that could become on-going supporters of the ministries.

Celebrations and Festivals are large-scale evangelistic events.

Legal Defence Funds contributes towards the cost of legal proceedings.

Disaster Response provides resources needed to respond to natural disasters or emergencies.

During the year, amounts totalling £21,019 (2022 - £25,422) were needed to make a number of projects financially viable. This amount was transferred from general funds.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Tangible Fixed Assets	4,317	5,714	10,031	10,349	2,411	12,760
Current assets	440,059	409,168	849,227	296,771	790,303	1,087,074
Creditors due in less than one year	(131,343)	(98,642)	(229,985)	(24,912)	(146,840)	(171,752)
Total	313,033	316,240	629,273	282,208	645,874	928,082

17. ANALYSIS OF MOVEMENT IN FUNDS

	Unrestricted £	Restricted £	Total £
Balance at 1 st April 2022	282,208	645,874	928,082
Income	359,872	7,004,751	7,364,623
Expenditure	(308,028)	(7,355,404)	(7,663,432)
Transfer between funds	(21,019)	21,019	-
Balance at 31 st March 2023	313,033	316,240	629,273

18. FINANCIAL INSTRUMENTS

	2023 £	2022 £
Financial assets measured at amortised cost	316,637	58,195
Financial assets consist of Trade Debtors and other debtors.		
Financial liabilities measured at amortised cost	208,737	34,299
Financial liabilities consist of Trade Creditors and other creditors.		

■ FINANCIAL STATEMENTS AND NOTES

19. PENSION COSTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately in an independently administered fund. Contributions totalling £46,769 (2022: £54,710) were paid during the year. At the year-end £Nil was outstanding and included in creditors (2022: £nil)

20. POST BALANCE SHEET EVENTS

The claim against the Scottish Event Campus Limited for unlawful discrimination under the UK Equality Act 2010 has been resolved. The claim was raised following the cancellation of the Graham Tour event in Glasgow in 2020. The Glasgow Sheriff Court ruled in favour of the BGEA, acknowledging that the expression of its religious beliefs are protected by law and awarding damages. A subsequent agreement with SEC resulted in the recovery of £300,000 in funds, and most importantly, a new venue contract for 2024

21. CONTROLLING ENTITY

In 2022, BGEA updated its Articles of Incorporation, moving to a sole membership model where the US charity, Billy Graham Evangelistic Association USA, is the sole member and thus the controlling entity of the BGEA. The charity is ultimately managed by The Board of trustees.



VICTORIA HOUSE, VICTORIA ROAD, BUCKHURST HILL, ESSEX, IG9 5EX
TELEPHONE: 020 8559 0342 | WEBSITE: BILLYGRAHAM.ORG.UK

Names in testimonials have been changed to protect privacy.

Scripture quotations are from the ESV® Bible (The Holy Bible, English Standard Version®). ©2001 by Crossway, a publishing ministry of Good News Publishers.

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THE BILLY GRAHAM EVANGELISTIC ASSOCIATION LIMITED

England & Wales - Charity number 233381

Accounts

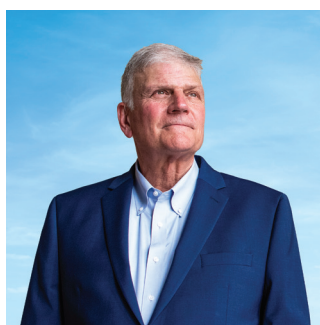
BILLY GRAHAM
EVANGELISTIC ASSOCIATION LTD

TRUSTEES' REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

COMPANY REGISTRATION NUMBER 00567778

FROM OUR PRESIDENT



Dear Friend,

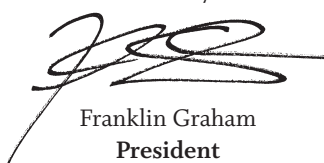
Thank you for partnering with us to share the hope of Jesus Christ during this pivotal time in history. This past year, in the midst of an ongoing pandemic, deadly storms, political instability, and economic uneasiness, you helped people around the world hear the Good News of our Saviour, who “is the same yesterday and today and forever” (Hebrews 13:8, ESV).

Through events like the Evangelism Summits which were held in Glasgow, Liverpool, Cardiff, and London last year, we praise God for the many opportunities He gave us to “proclaim the gospel to the whole creation” (Mark 16:15). Countless men, women, and children heard the message of God’s love, and many responded in faith to call upon Jesus Christ as Lord.

As we look back and reflect on all that the Lord has done, I want to share how grateful I am for your partnership. Through your support and prayers, you are pointing longing hearts to real and lasting hope. Will you join me in praying for the ongoing work of the Gospel in the year ahead?

May God richly bless you.

Sincerely,



Franklin Graham
President

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CHARITABLE COMPANY INFORMATION

TRUSTEES

Mr J. Barrett
Mr R. Chilvers
Mr J. Gallagher
Rev. W.F. Graham, III
Mr P. Saber
Mrs C. Graham Lynch
Rev. W.F. Graham, IV

EXECUTIVE DIRECTOR Mr D. Tosh

COMPANY SECRETARY Mr S. Herbert

COMPANY REGISTRATION NUMBER 00567778

CHARITY REGISTRATION NUMBER 233381

**PRINCIPAL ADDRESS
& REGISTERED OFFICE** Victoria House, Victoria Road,
Buckhurst Hill, Essex, IG9 5EX

BANKERS Barclays Bank PLC
1 Churchill Place, Level 27,
London, E14 5HP

AUDITORS Mazars LLP
2nd Floor,
6 Sutton Court Plaza,
Sutton, Surrey, SM1 4FS

SOLICITORS Anthony Collins
134 Edmund Street,
Birmingham, B3 2ES

■ TRUSTEES' REPORT

BILLY GRAHAM EVANGELISTIC ASSOCIATION TRUSTEES' REPORT

The trustees, who act as directors for the purposes of company law, present their report and financial statements for the year ended 31st March 2022, which have been prepared in accordance with the Financial Reporting Standard FRS102 and the associated Charity Statement of Recommended Practice 2015.

In accordance with the Memorandum and Articles of Association, the objects are to spread the Gospel of Jesus Christ as supported by the evangelistic teachings of the ministry of Franklin Graham, by appropriate means for the public benefit.

The principal activity of the company is supporting the worldwide evangelistic activities of the Billy Graham Evangelistic Association (BGEA). This is achieved by:

- ministry activities in the UK including the Billy Graham Rapid Response Team, internet evangelism and local pastor support events,
- fundraising to support the activities of the charity,
- distributing BGEA resources,
- training for evangelism and emerging evangelists,
- providing general ministry support by helping with enquiries within the UK and exploring large scale evangelistic opportunities, known as Festivals and Celebrations.

GOVERNANCE

The trustees, who act as directors of the company, serving during the period were as follows:

Mr. J. Barrett - Chair

Mr R. Chilvers

Mr J. Gallagher

Rev. W. F. Graham, III (also CEO of BGEA-US and President of BGEA globally)

Mr A. Lawrence (resigned 13th October 2021)

Mr P. Saber (also Board Member of BGEA-US)

Mrs C. Graham-Lynch

Rev. W.F. Graham IV (also Board Member of BGEA-US)

CONTINUED >

GOVERNANCE - CONTINUED

The trustees meet at least three times per year as a full board to manage the charity. In addition, the trustees have in place board sub-committees to cover the following areas:

- the Finance and Audit Committee, which meets four times a year to review the accounts, review budgets, review the risks associated to the charity's operations and to review the reserves policy,
- a Governance Committee, which meets as needed to review how the performance and compliance of the board can be improved through new trustees and improvement of processes and procedures.

New trustees are appointed by existing trustees and are required to follow an induction process which consists of being introduced to the operations of the charity, attending a Board meeting, visiting the offices of BGEA in the US to meet staff before being formally appointed and receiving formal training in their responsibilities.

The trustees have delegated day to day management of the Charity to the Senior Management Team which consists of Mr D. Tosh as Executive Director and Mr S. Herbert as Finance Director.

BGEA endeavours to ensure that all trustees receive the induction, training and ongoing support they need to carry out their duties effectively. All new trustees go through an induction programme to familiarise them with the organisation, their duties and legal responsibilities.

As well as those staff employed, BGEA continues to be supported in its administrative affairs by staff employed by Samaritan's Purse International Ltd (SPI). SPI recharges to BGEA the percentage of staff time spent on its administration.

The charity works in close co-operation and collaboration with similar organisations throughout the world and especially the BGEA office in the USA.

■ TRUSTEES' REPORT

THE GOVERNANCE CODE

The trustees and management of BGEA take the obligations and principles set out in the Governance Code seriously. The Code is built upon a foundation that all trustees understand their legal obligations and then develops seven guiding principles to ensure that charity is well-managed and effective. The principles are leadership, integrity, decision making, risk and control, board effectiveness, diversity, openness and accountability.

BGEA is confident that all the trustees have a full understanding of their legal obligations. All of the trustees have seen the Code in full and are aware of the content and suggested good practice. The Governance Committee has reviewed the Code against a matrix developed by management. The Code itself acknowledges that good governance is an on-going process and as such BGEA is currently satisfied that there is broad compliance with the Code and that it will be held under constant review via the Governance Committee and senior management. With this caveat, the trustees are not aware of any material shortcomings against the Code.

KEY MANAGEMENT PERSONNEL

All salaries are benchmarked using a variety of sources, including current/recent competitive advertised salaries, salary surveys from leading agencies and remuneration data from professional bodies. Salaries are also benched according to geographic location.

RISK MANAGEMENT

The charity is exposed to risks in several areas. A full Risk Register is reviewed at least twice a year and a summary of risks is a standing agenda item for each Board meeting. The key risks identified and the strategies to mitigate the risks are:

	RISKS	STRATEGY TO MITIGATE
1.	Inadequate or low reserves	• Full structural review being undertaken in 2021/22 to determine the most appropriate way forward for the charity in the UK, • Fundraising and Marketing plans to target new donors and attract younger donors, • Investment in Major Donor Fundraising Programme, • Increased use of Digital Channels to enhance reach and make the donation process simpler, • Increased collaboration on grant management with BGEA US.
2.	Harm caused to the public and the Charity as a result of a failure in Safeguarding	• Safeguarding policy reviewed and external advisors appointed, • All staff received basic training which is annually refreshed. Where relevant, staff with more direct public interactions also receive enhanced training, • Appropriate levels of DBS being obtained, • "Designated Safeguarding Leads" identified and given enhanced training, • Governance Committee appointed as Safeguarding Lead on behalf of the trustees and all members of that Committee to undergo enhanced safeguarding training.
3.	Increased reliance on systems for remote working has heightened the potential and opportunity for some form of cyber attack	• We are fully supported by our sister organisation Samaritan's Purse in the UK and from IHQ in the US as this is a global issue, • All software up to date and processes for patching fully implemented, • Potential exposures being continuously reviewed, • Training given to all staff regarding cyber-crime awareness, • Cyber-crime insurance cover in place.

CONTINUED >

■ TRUSTEES' REPORT

RISK MANAGEMENT — CONTINUED

COVID-19

The charity continued to fully comply with the UK government regulations with respect to the COVID-19 pandemic. This included the implementation of a number of operational changes, including but not limited to the use of home working and increased hygiene practices in our facilities. Along with the rest of the country, the charity celebrated the removal of all such regulations in February 2022 and looks forward to returning to normal operational patterns for the remainder of the year.

ACHIEVEMENTS AND PERFORMANCE

Throughout a rare and unparalleled year where many struggled to navigate life in the midst of the COVID-19 pandemic, the Billy Graham Evangelistic Association ministered to a fearful and exhausted world. Churches across the United Kingdom have faced great difficulties as they attempt to recover from the pandemic, and church leaders in particular felt a heavy burden as they provided an unprecedented level of pastoral care to their communities. Many felt alone and depleted. Supporting the church has always been an important principle of the ministry, and God opened doors for BGEA to equip and encourage church leaders in the UK through four in-person Evangelism Summits. In addition, BGEA continued to point people to salvation in Jesus Christ through our internet evangelism ministry and the Billy Graham Rapid Response Team.

BILLY GRAHAM RAPID RESPONSE TEAM

The Billy Graham Rapid Response Team (BG-RRT) in the United Kingdom currently has a team of 91 trained chaplains from across the country, and because of the pandemic, they ministered in-person and by phone or email.

DEPLOYMENTS

Five deployments have taken place over the past year:

- Buckingham Palace gates, London, following the death of Prince Philip, Duke of Edinburgh,
- Heysham, Lancashire, after a gas explosion that killed a child,
- Plymouth, Devon, in the aftermath of the UK's worst mass fatal shooting,
- Leigh on Sea, Essex, after the murder of politician David Amess,
- A church community in Yorkshire following the death of a teenager on a railway line.

CONTINUED >

BILLY GRAHAM RAPID RESPONSE TEAM — CONTINUED

The Buckingham Palace deployment was a significant deployment. As the country emerged from lockdown restrictions, the chaplains found that people visiting the memorial site outside the palace were eager to engage and pray with them. Many were open to speak about their personal struggles from bereavement, unemployment, financial worries, anxiety, and isolation. The chaplains were able to offer a listening ear to those in need.

Within these deployments, over 20 people indicated that they found salvation in Jesus Christ. Chaplains also prayed with over 150 people overall.

PRAYER SUPPORT

Upon the wake of the COVID-19 pandemic in the previous year, BG-RRT was able to offer the opportunity for people to request a prayer with the crisis-trained chaplains by submitting a request through the BGEA UK website.

To care for website visitors who were struggling with fear or anxiety in the wake of the pandemic, we posted a chaplain call-back request form. Our crisis-trained team responded to each of the requests and ministered over the telephone and via email.

TRAINING, EXTERNAL RELATIONSHIPS AND SUPPORT

The training of chaplains, church leaders and members, and local government organisations remained a vital component of the BG-RRT ministry, and it has become foundational in making disciples and equipping believers to serve a hurting world. During the past year:

- Two online Sharing Hope in Crisis seminars were delivered in Brighton and Kensington.
- Two God's Hope in Crisis seminars were provided to churches in the immediate aftermath of a crisis in Lancashire and Yorkshire,
- 27 Billy Graham chaplains attended a three-day enhanced training event which included topics ranging from safeguarding and suicide awareness to effective listening and sharing your faith,
- Training was provided to Free Churches NHS and Social Care Chaplains on Trauma, Resilience and Self Care,
- Members of Gwent and Caerphilly Crisis Support Team were equipped to minister in times of bereavement and trauma,
- The ministry was able to provide Suicide Awareness training for The West Yorkshire Police Chaplains.

In total over the past year, more than 200 individuals received training from the Billy Graham Rapid Response Team ministry in the United Kingdom.

CONTINUED >

■ TRUSTEES' REPORT

BILLY GRAHAM RAPID RESPONSE TEAM — CONTINUED

INTERNET EVANGELISM

Last year, the Billy Graham Evangelistic Association's internet evangelism ministry, Search for Jesus, continued to share the Gospel of Jesus Christ with thousands of searching hearts from the United Kingdom and across the rest of the world.

More than 127,000 visitors came to the site last year, and over 22,000 indicated that they made a decision for Jesus Christ through the PeaceWithGod UK website (PeaceWithGod.org.uk). This is part of a global effort which saw over 7,900,000 web site visits. Through this ministry, people can communicate with a global team of over 1,300 trained volunteers.

Search for Jesus ministers in English, Arabic, Spanish, Chinese (Mandarin), American Sign Language, Russian, Korean, and Portuguese. In the United Kingdom, the volunteer team is made up of 55 volunteers ministering in three different languages (English, Spanish, and Arabic), and they are available to share the Gospel and offer prayer through social media, instant messaging in a chat box, and email. Additionally, volunteers are also able to provide personal discipleship to people from around the world through online discipleship courses.

One person who previously followed Buddhist teaching found Jesus Christ through one of these courses and said:

"I now know that this peace can only be found through accepting and following Jesus Christ. I have got rid of my little buddha statues, my wall canvas, all my Buddhist books, and a necklace and a lotus flower ring I bought. All have gone, without regret."

—Response from a Discipleship Student on the Know Jesus course.

Another course participant said:

"I really enjoyed this course. I will go on and learn more. There are no words to describe how I really feel, but I know one thing, I am not the same person as I was last year."

Volunteers who have ministered through Search for Jesus are also finding their involvement with the ministry to be enriching and encouraging.

"I was involved with mission activity around the UK but now physically less able, so this gives a great way to keep active on the front line and keep one's faith alive."

—Statement from a Search for Jesus volunteer.

CONTINUED >

INTERNET EVANGELISM – CONTINUED

Search for Jesus also connected people to local churches through its online Church Locator. There are 435 churches on the locator, with 160 individual churches being added in the past year (over 61% growth from previous year), and 15 people were directed to these churches for discipleship and follow up.

GOD LOVES YOU TOUR AND EVANGELISM SUMMITS

Churches and ministries across the globe have wrestled with the process of moving forward from the restrictions and limitations brought about by the COVID-19 virus. Despite facing obstacles with venue cancellations and the pandemic, multiple legal victories by the Billy Graham Evangelistic Association opened doors for the God Loves You Tour to take place in 2022. Official dates and venues were announced in October 2021:

- Liverpool: May 14 – Exhibition Centre
- Cardiff: May 21 – ICC Wales
- Sheffield: May 25 – Sheffield Arena
- London: July 16 – ExCeL London

Towards the end of 2021, BGEA held four in-person Evangelism Summit events in preparation for the upcoming God Loves You Tour, and they exceeded expectations in both attendance and response. In total, almost 2,000 believers and church leaders participated in Glasgow, Liverpool, Cardiff, and London.

- Glasgow: 300 delegates
- Liverpool: 565 delegates
- Cardiff: 421 delegates
- London: 638 delegates

Delegates described the Summits as enriching, encouraging, and stimulating. Internationally acclaimed speakers were invited to deliver impactful sessions to inspire and lift up church leaders at a time when most felt alone and exhausted. We thank God for the opportunity to gather and worship as Christians for the sake of the Gospel.

CONTINUED >

■ TRUSTEES' REPORT

INTERNET EVANGELISM – CONTINUED

GOD LOVES YOU TOUR WITH FRANKLIN GRAHAM

The God Loves You Tour with Franklin Graham was announced in the Autumn of 2021. The tour will bring the Gospel message to the cities of Liverpool, Sheffield, Newport, and London. The large-scale evangelistic events are supported by over 2000 churches across the United Kingdom who are actively engaged in the preparations and prayer for a successful evening of ministry.

A major key to the impact of the evangelistic tour is the training and equipping of local Christians in each of the respective cities. BGEA will always seek to equip believers in every stage of their Christian walk. Over 100 Christian Life and Witness Classes are underway ahead of the God Loves You Tour to train over 5000 people. The classes, which are being held in different locations across the United Kingdom, teaches Christians how share their faith, as well as serving at the upcoming God Loves You Tour events. We are grateful that through the course, thousands of believers across the United Kingdom have been equipped with skills in evangelism. One person who attended a class in Sheffield said: *“Every Christian needs the skill that this class teaches.”*

FINANCIAL REVIEW

Income for the 12-month period amounted to £3,262,873 (2021: £2,481,747), whilst expenditure totalled £2,812,587 (2021: £2,589,357). The net surplus of the charity amounted to £450,286 (2021: (£107,610)). The charity was able to expend £2,597,151 (2021: £2,335,469) on its charitable activities.

The Balance Sheet shows total funds of £928,082 (2021: £477,796), comprising restricted funds of £645,874 (2021: £182,918) and unrestricted funds of £282,208 (2021: £294,878). The financial statements set out on pages 24 to 38 show the charity's financial position at 31st March 2022.

Adequate general donations were received during the year, but strenuous efforts are being made to increase the level of donations in order to reduce the reliance on grants from International Headquarters and to realise future plans for the on-going UK based activity after the Tour is completed.

FUNDRAISING

The Charity is ever grateful for the steadfast support of our donors this year. The work of the ministry would not be possible without their faithful giving. The Charity uses several different communication methods to attract and retain support, including:

- direct Mail of newsletters and appeals,
- emailing newsletters and appeals,
- opportunities for regular giving via Standing Order,
- use of the website and social media accounts,
- opportunities for planned giving through a Legacy programme.

The Charity seeks to be transparent as to how the donated funds raised will be used and, in all cases, any restriction placed on a donation is strictly followed and fulfilled. In cases where the Charity is unable to use the donation, the supporter will be contacted and either another use for the funds agreed or they are returned.

The Charity maintains and monitors the wishes of each supporter and will only communicate using methods the supporter has given clear and informed consent for us to use. The Charity does not knowingly communicate with young people below the age of 18 or any vulnerable adult. Where we are made aware that such people may be receiving communications from us, our records are amended to prevent further communication.

The Charity has robust systems in place to ensure that where a supporter wishes to cease being contacted, either directly with us or through the Fundraising Preference Scheme, this action can be implemented immediately.

The Charity is compliant with the Institute of Fundraising Code of Practise and received no serious complaints about its fundraising practices during the year.

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■ TRUSTEES' REPORT

RESERVES POLICY

During the year the Board of Trustees reviewed the reserves policy.

The general fund is held to meet the opportunities, contingencies and risks which the charity may not be able to meet out of income, if and when they arise. At the end of the year £282,208 (2021: £294,878) was being held in the general fund.

The existing reserves policy whereby the Board of Trustees considered that the charity should maintain reserve levels in the general fund in a target range of £100k to £150k has been reviewed and is considered to be appropriate. This level of reserves is sufficient to cover at least 90 days of normal operating expenses. The trustees acknowledge that the timing of a large legacy in February 2021 has created a balance in excess of this level.

INVESTMENT POLICY

Any short-term surplus cash is invested in interest bearing accounts. This is reviewed by the trustees.

PLANS FOR THE FUTURE

The ministry of the BGEA remains a unique and growing expression of Christian civil society in the United Kingdom. Our commitment to traditional Biblical theology and the proclamation of the Gospel in the public sphere remains a hallmark of our mission – which has shown a profound impact across the country as partnerships with churches in England, Wales, Northern Ireland and Scotland continue to grow. The ministry will continue to express its public benefit of supporting and growing the Christian faith through the local church via the following ministry streams:

CONTINUED >

PLANS FOR THE FUTURE — CONTINUED

1. RESOURCES

Biblically-based resources will continue to be developed and made available through the website and promotional events. Resources will remain challenging, accessible from various platforms, and consistently based on Biblical teachings.

The organisation is committed to providing additional evangelistic trainings to the public through the Christian Life and Witness courses, as well as supporting the local church through Christian leaders' meetings and Evangelism Summits.

2. INTERNET EVANGELISM

Significant numbers of people will continue to come to faith in Jesus Christ through the online platforms of SearchforJesus.net and PeaceWithGod.org.uk. We will continue to recruit and train our volunteer online coaches who help answer questions and disciple new believers around the world, as well as increasing the network of churches who are willing and able to receive these enquirers or new believers to ensure that continued discipleship happens. During the year we aim to increase the number of churches involved from 450 to 600, and to increase the number of active volunteers.

3. BILLY GRAHAM RAPID RESPONSE TEAMS

Serving communities affected by disaster and trauma through Billy Graham Rapid Response Team chaplains remains a privilege and a powerful ministry tool for BGEA. Crisis-trained chaplains provide a vital service of offering support to victims, those indirectly impacted, and the emergency services. Support is given irrespective of race, creed, gender or sexuality. We will continue to expand, train and equip our chaplains to be able to respond when such events occur, as well as provide specialised training to communities to equip them with the proper response in times of crisis.

In 2022, BGEA aims to deploy Billy Graham chaplains alongside a supporting local church in increased regularity. This may include assisting churches who are receiving Ukrainian refugees as part of the government's Homes for Ukraine programme.

4. FESTIVALS AND CELEBRATIONS

The upcoming God Loves You Tour will reach thousands of people with the Gospel message in Liverpool, Newport, Sheffield, and London. These one-day events are preceded by months of preparation and training of local believers who wish to serve as counsellors at the event, or to simply bring their friends and family to hear a message of hope.

Future events may take place in Glasgow, Newcastle, and Birmingham. We continue to pray for the evangelism events which have been delayed since the deplatforming of the Graham Tour in 2020.

■ TRUSTEES' REPORT

CONNECTED CHARITIES

Samaritan's Purse International Limited

Registered office: Victoria House, Victoria Road, Buckhurst Hill, Essex, IG9 5EX

Common directors/trustees: Mr. J. Barrett, Mr R. Chilvers, Mr. J. Gallagher, Rev. W. F. Graham, III, Mr. P. Saber, Mrs C. Lynch and Rev. W.F. Graham IV

This charity shares some resources and staff and has some common directors as listed. Recharges over from this charity are outlined in note 11 – trustees and related parties. Mr D. Tosh is the Executive Director of both charities.

PUBLIC BENEFIT STATEMENT

The trustees have considered the public benefit guidance issued by the Charity Commission together with the supplemental guidance on the application of the public benefit test to charities whose aims include assisting those in need. The trustees are aware of their legal duty to have regard to the public benefit guidance and to report on the charity's compliance with the public benefit obligation. The activities of the charity are considered to provide public benefit for the following reasons (this list is not exhaustive):

- Our Billy Graham Rapid Response Team programme focuses on providing spiritual and emotional care after any type of disaster, be it natural or man-made, both within the UK and more widely within Europe.
- We provide religious materials and training to encourage and inspire any member of the public to grow in their Christian faith.
- The preparation and presentation of the Gospel of Jesus Christ at the large scale events provides a platform for Christian expression and Christian community.
- We provide a website to educate and inform anyone who is interested in learning more about the Christian faith.

RELATIONSHIPS WITH OTHER ORGANISATIONS

The charity has ongoing working relationships with BGEA USA through a signed legal Affiliation Agreement, and they share resources where necessary. The charity also works in cooperation with other BGEA offices worldwide. The charity shares infrastructure and staff and collaborates on projects with Samaritan's Purse International Limited.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company and charity law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for the period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue its operations; and
- the directors have overall responsibility for ensuring that the charitable company has appropriate systems of controls, financial and otherwise. They are also responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company, and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees also confirm that, as far as they are aware, there is no relevant audit information of which the charity's auditors are unaware, and they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

■ TRUSTEES' REPORT

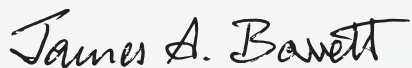
AUDITORS

A resolution to re-appoint Mazars LLP as auditors will be proposed at the forthcoming annual general meeting.

SMALL COMPANY EXEMPTIONS

In preparing this report the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 24th October 2022, and signed on its behalf by:



James Barrett, Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BILLY GRAHAM EVANGELISTIC ASSOCIATION LIMITED

OPINIONS

We have audited the financial statements of The Billy Graham Evangelistic Association Limited (the 'charity') for the year ended 31st March 2022 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

■ AUDITOR'S REPORT

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

CONTINUED >

■ AUDITOR'S REPORT

RESPONSIBILITIES OF TRUSTEES — CONTINUED

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its activities, we identified the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, the Charities Statement of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, and the Charities Statement of Recommended Practice.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to use of restricted and endowment funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;

CONTINUED >

RESPONSIBILITIES OF TRUSTEES — CONTINUED

- communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

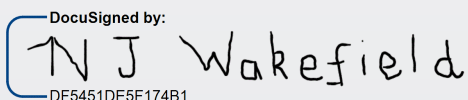
- making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;
- discussing amongst the engagement team the risks of fraud; and
- addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities, including fraud, rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF THE AUDIT REPORT

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed:  DocuSigned by:
NJ Wakefield

Nicola Wakefield (Senior Statutory Auditor)

for and on behalf of Mazars LLP Chartered Accountants and Statutory Auditor,
2nd Floor, Sutton Plaza, Sutton Court Road, Sutton, SM1 4FS

Date: 17 November 2022

■ FINANCIAL STATEMENTS AND NOTES

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2022

	Note	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
INCOME FROM							
Cash donations and Legacies	2	216,007	63,153	279,160	408,913	34,741	443,654
Gift in Kind	3	-	1,211,486	1,211,486	-	906,654	906,654
Charitable Activities:							
Grants	4	64,027	1,699,711	1,763,738	54,727	1,075,205	1,129,932
Trading Activities	5	680	7,752	8,432	727	764	1,491
Investment Income	6	57	-	57	16	-	16
Total Income:		280,771	2,982,102	3,262,873	464,383	2,017,364	2,481,747
Expenditure on:							
Raising funds:		140,477	74,959	215,436	137,095	116,793	253,888
Charitable Activities:							
Ministry costs		127,542	2,469,609	2,597,151	99,109	2,236,360	2,335,469
Total Expenditure:	7	268,019	2,544,568	2,812,587	236,204	2,353,153	2,589,357
Net Income/(Expenditure) before transfers		12,752	437,534	450,286	228,179	(335,789)	(107,610)
Transfers between funds	15	(25,422)	25,422	-	(51,580)	51,580	-
Net Movement in funds		(12,670)	462,956	450,286	176,599	(284,209)	(107,610)
Reconciliation of funds:							
Total funds brought forward		294,878	182,918	477,796	118,279	467,127	585,406
Total funds carried forward		282,208	645,874	928,082	294,878	182,918	477,796

There are no recognised gains or losses other than those shown in the Statement of Financial Activities.

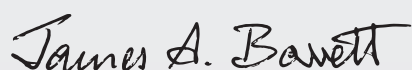
All operations are continuing operations.

BALANCE SHEETAs at 31st March 2022**COMPANY NUMBER : 00567778**

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	12		12,760		23,070
			12,760		23,070
CURRENT ASSETS					
Debtors	13	721,880		179,672	
Cash at bank and in hand		365,194		312,552	
		1,087,074		492,224	
CREDITORS: amounts falling due within one year	14	(171,752)		(37,498)	
NET CURRENT ASSETS			915,322		454,726
TOTAL ASSETS LESS CURRENT LIABILITIES			928,082		477,796
FUNDS					
Unrestricted funds					
General Fund			282,208		294,878
Restricted funds	15		645,874		182,918
TOTAL FUNDS	16		928,082		477,796

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 24th October 2022, and signed on its behalf by:



James Barrett, Chair

■ FINANCIAL STATEMENTS AND NOTES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST MARCH 2022

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net Income /(expenditure) for the reporting period (as per the Statement of Financial Activities)	450,286	(107,610)
Adjustments for:		
Interest received	(57)	(16)
Depreciation charges	10,310	17,955
(Increase)/Decrease in debtors	(542,308)	140,735
Increase/(Decrease) in creditors	134,254	(125,594)
Net cash provided by/(used in) operating activities	52,585	(74,530)
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	52,585	(74,530)
Cash flows from investing activities:		
Interest received	57	16
Purchase of equipment	-	(19,779)
Net cash provided by/(used in) investing activities	57	(19,763)
Change in cash and cash equivalents in the reporting period	52,642	(94,293)
Cash and cash equivalents at the beginning of the reporting period	312,552	406,845
Cash and cash equivalents at the end of the reporting period	365,194	312,552
ANALYSIS OF CASH AND CASH EQUIVALENTS	2022 £	2021 £
Cash at bank and in hand	365,194	312,552
Total cash and cash equivalents	365,194	312,552

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

1. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared in accordance with 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).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements have been prepared in Pound Sterling as this is the currency of the primary economic environment in which the charity operates.

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern basis. The Charity has reported a cash inflow of £52,642 (2021 – outflow of £94,293). The trustees have no concern over the future financial viability of the Charity as there are sufficient funds available for the on-going work of the Charity. The trustees have considered the impacts of COVID-19 but in view of the fund balances and cash carried into the year and the on-going support for all Tour activities by BGEA-US which now extends into 2022 they remain confident in their assessment.

c) Recognition of income

Income from donations and gifts are recognised on a receivable basis. Legacies are recognised as income when notified to the charity, if the receipt is both probable and measurable. Grants are recognised in the financial statements in the year in which they are receivable. Income from charitable trading activities is included in income in the period in which the charity is entitled to receipt. Income tax recovered and interest receivable are accounted for on an accruals basis.

d) Expenditure

- The cost of raising funds includes direct fundraising and publicity costs and a proportion of staff and support costs.
- 'Charitable activities' includes the direct costs of the ministry programmes, along with a proportion of staff and support costs.
- Expenditure is included in the Statement of Financial Activities on an accruals basis.

CONTINUED >

■ FINANCIAL STATEMENTS AND NOTES

ACCOUNTING POLICIES — CONTINUED

- Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.
- Publicity expenditure comprises all expenditure in relation to the advertising and promotion of the charity.
- Grants include payments made to institutions, other than for goods or services.
- Governance costs include Board and trustees' expenses, accounting and audit, legal advice to the trustees and any costs associated with meeting constitutional and statutory requirements. When appropriate there will also be an apportionment of shared and indirect costs involved in supporting the governance activities.

e) Value Added Tax

The charity is registered for VAT and all income and expenditure is shown net of the related VAT. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

f) Pension costs

Pension contributions are paid into a defined contribution pension scheme. Contributions payable in the period are charged in the Statement of Financial Activities. Charges are allocated between Restricted Funds and Unrestricted Funds based on the activity of the employee involved.

g) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Equipment, fixtures and fittings	— 33.3% straight line method
Vehicles	— 33.3% straight line method

The de minimis capitalisation level is £500.

h) Fund accounting

Funds held by the charity are divided into unrestricted and restricted funds.

Restricted funds are used for purposes specified by the donor. Unrestricted funds are those which can be used in accordance with the charitable objects at the discretion of the trustees. Transfers from unrestricted funds are made where the restricted funds are in deficit and there is no likelihood of any recovery in future.

CONTINUED >

FUND ACCOUNTING – CONTINUED**i) Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

j) Estimates and judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. 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 and in any future periods affected.

In the period under review, the value of the Gift In Kind Donations made on behalf of the Graham Tour 2020 have been converted at the average exchange rate between the UK£ and US\$. There is £646k of deposits for hotels and venues relating to the Tour included in prepayments which management are confident are all recoverable.

Management believe that, because of the underlying nature and value of estimates and judgements made in the preparation of these financial statements, it is highly unlikely that that an error in these estimates and judgements would lead to a material misstatement.

1a. GENERAL INFORMATION

The Billy Graham Evangelistic Association Limited (The Charity) is a company limited by guarantee incorporated in England and Wales. The Charities company registration number is 00567778. The address of its registered office and principal place of business is Victoria House, Victoria Road, Buckhurst Hill, Essex, IG9 5EX. The principal activity of the Charity is supporting the worldwide evangelistic activities of the Billy Graham Evangelistic Association (BGEA) as detailed on page 4 of the Trustees Report. The Charity meets the definition of a public benefit entity under FRS 102.

2. DONATIONS AND GIFTS

	2022	2021
	£	£
Donations	224,723	223,738
Legacies	54,437	219,916
Total	279,160	443,654

■ FINANCIAL STATEMENTS AND NOTES

3. GIFTS IN KIND

	2022 £	2021 £
Costs paid by US Office to support the Graham Tour	1,211,486	906,654

4. GRANTS RECEIVED

During the year, the following grants were received:

	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
CJRS	7,656	22,107	29,763	6,138	243,205	249,343
General Support	56,371	-	56,371	48,589	-	48,589
Internet Evangelism	-	52,806	52,806	-	61,886	61,886
Major Donor Fundraising	-	49,965	49,965	-	68,592	68,592
Rapid Response Team	-	59,642	59,642	-	63,357	63,357
Emergency Response	-	10,800	10,800	-	-	-
Outreach in UK	-	1,504,391	1,504,391	-	638,165	638,165
Total	64,027	1,699,711	1,763,738	54,727	1,075,205	1,129,932

■ FINANCIAL STATEMENTS AND NOTES

5. OTHER INCOME

	2022 £	2021 £
Book Sales, etc.	8,432	1,491
TOTAL	8,432	1,491

6. INVESTMENT INCOME

	2022 £	2021 £
Bank deposit interest	57	16
TOTAL	57	16

7. EXPENDITURE

	Cost of Raising Voluntary Income - Restricted	Cost of Raising Voluntary Income - Unrestricted	Ministry Costs - Unrestricted	Ministry Costs - Restricted	2022 Total £	2021 Restricted £	2021 Unrestricted £	2021 Total £
Staff	56,451	87,539	103,519	699,589	947,098	157,642	1,153,143	1,310,785
Project Materials	27	3,427	10	1,463,507	1,466,971	(1,266)	1,055,597	1,054,331
Grants	-	-	-	13,450	13,450	-	3,600	3,600
Office Costs	6,824	1,095	13,352	97,824	119,095	16,753	86,141	102,894
Travel	1,867	1,104	270	65,003	68,244	50	5,889	5,939
Printing	-	-	619	76,484	77,103	1,104	4,000	5,104
Depreciation	6,593	-	491	3,226	10,310	721	17,234	17,955
Professional Fees	3,197	47,312	9,281	50,526	110,316	61,200	27,549	88,749
Total	74,959	140,477	127,542	2,469,609	2,812,587	236,204	2,353,153	2,589,357

■ FINANCIAL STATEMENTS AND NOTES

8. NET INCOME

This is stated after charging:		2022 £	2021 £
Auditors' remuneration	Audit fee	8,854	6,780
	Other Services	-	-
	Depreciation	10,310	17,955

9. STAFF COSTS

Staff costs have been allocated as shown below:		2022 £	2021 £
Salaries		798,303	1,114,025
Redundancy		-	-
Freelance contractors		15,674	21,948
Social security		71,845	97,275
Pension contributions		54,710	70,023
Total		940,532	1,303,271

CONTINUED >

STAFF COSTS — CONTINUED

The average number of employees during the period was as follows:

	2022 No.	2021 No.
Office and management	6	7
Graham Tour 2020 Staff	16	31

No trustee (2021: none) received remuneration for services in running the charity. No trustee received payments in respect of reimbursed expenses (2021: none).

No employee received emoluments over £60,000 (2021 – Nil) in the year.

During the year no employee received a redundancy payment, representing redundancy and payment in lieu of notice. There was no ex-gratia payments made.

Key management personnel are considered to be the Executive Director and the Finance Director. The aggregate amount of their employee benefits was £63,526 (2021 - £58,808). These amounts include Employers National Insurance contributions.

10. TAXATION

The company is a registered charity and is exempt from corporation tax on its charitable activities under Section 505 of the Income and Corporation Taxes Act 1988.

11. TRUSTEES AND RELATED PARTIES

Mr. J. Barrett, Mr. R. Chilvers, Mr. J. Gallagher, Rev. W. F. Graham, Mr. A. Lawrence, Mr. P. Saber, Mrs C. Lynch and Rev. W. F. Graham IV are directors of Samaritan's Purse International Limited. Net charges during the period of £344,551 (2021 - £410,538) were made from Samaritan's Purse International Limited to The Billy Graham Evangelistic Association Limited in relation to shared costs. At the year end The Billy Graham Evangelistic Association Limited has a balance of £8,644 (2021 - £Nil) due from Samaritan's Purse International Limited.

CONTINUED >

■ FINANCIAL STATEMENTS AND NOTES

TRUSTEES AND RELATED PARTIES — CONTINUED

As part of their contribution to the God Loves You Tour 2022, BGEA US incurred costs totalling £1,211,486 (2021 - £906,654) which have been included in these accounts as a gift in kind donation as disclosed in Note 3. This donation includes £111,578 (2021: £51,577) paid to one trustee in respect of training in relation to the Graham Tour 2020 and £45,473 (2021 £40,353) was paid to a member of close family of the same trustee in respect of managing a city office in relation to the Graham Tour 2020. In both cases, the figures represent the cost of services to the God Loves You Tour and includes all of the related business expenses such as travel and accommodation.

12. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Motor Vehicles £	Total £
COST			
At 1 st April 2021	13,924	52,030	65,954
Additions	-	-	-
Disposals	(2,109)	-	(2,109)
At 31 st March 2022	11,815	52,030	63,845
DEPRECIATION			
At 1 st April 2021	6,787	36,097	42,884
Charge for the period	3,717	6,593	10,310
Released on Disposal	(2,109)	-	(2,109)
At 31 st March 2022	8,395	42,690	51,085
NET BOOK VALUE			
At 31 st March 2022	3,420	9,340	12,760
At 31 st March 2021	7,137	15,933	23,070

All assets are held for charitable use.

13. DEBTORS

	2022 £	2021 £
Trade Debtors	1	-
Other Debtors	58,194	96,023
Other debtors and prepayments	663,685	83,649
	721,880	179,672

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	17,951	14,671
Accruals	137,453	10,535
Other Taxes and Social Security	16,348	12,292
	171,752	37,498

■ FINANCIAL STATEMENTS AND NOTES

15. RESTRICTED FUNDS

	Balance at 01.04.2021	Income	Expenditure	Transfer re: other funds	Balance at 31.03.2022
	£	£	£	£	£
Emerging Evangelists	-	222	650	428	-
Rapid Response Teams	31,225	85,884	74,161	-	42,948
Internet Evangelism	12,034	59,297	56,686	-	14,645
My Hope	1,736	903	2,013	-	626
Major Donor Project	-	49,965	74,959	24,994	-
Celebrations and Festivals	136,306	2,775,016	2,324,857	-	586,465
Legal Defence Fund	1,554	-	442	-	1,112
Disaster Response	63	10,815	10,800	-	78
	182,918	2,982,102	2,544,568	25,422	645,874

Emerging Evangelists Fund contributes towards the costs residential training of evangelists in association with K180.

Rapid Response Teams provide spiritual and emotional care after disasters.

Internet Evangelism reaches people online who are searching for answers to faith questions, as well as providing online courses and coaches.

My Hope UK is the funding of a Gospel Outreach across the UK, including the films Second Chance, The Cross and Flying Blind.

Major Donor Project identifies and engages with individuals and trusts that could become on-going supporters of the ministries.

Celebrations and Festivals are large-scale evangelistic events.

Legal Defence Funds contributes towards the cost of legal proceedings.

Disaster Response provides resources needed to respond to natural disasters or emergencies.

During the year, amounts totalling £25,422 (2021 - £51,580) were needed to make a number of projects financially viable. This amount was transferred from general funds.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Tangible Fixed Assets	10,349	2,411	12,760	17,485	5,585	23,070
Current assets	296,771	790,303	1,087,074	311,259	180,965	492,224
Creditors due in less than one year	(24,992)	(146,840)	(171,752)	(33,866)	(3,632)	(37,498)
Total	282,208	645,874	928,082	294,878	182,918	477,796

17. ANALYSIS OF MOVEMENT IN FUNDS

	Unrestricted £	Restricted £	Total £
Balance at 1 st April 2021	294,878	182,918	477,796
Income	280,771	2,982,102	3,262,873
Expenditure	(268,019)	(2,544,568)	(2,812,587)
Transfer between funds	(25,422)	25,422	-
Balance at 31 st March 2022	282,208	645,874	928,082

18. FINANCIAL INSTRUMENTS

	2022 £	2021 £
Financial assets measured at amortised cost	58,195	96,023
Financial assets consist of Trade Debtors and other debtors.		
Financial liabilities measured at amortised cost	34,299	26,963
Financial liabilities consist of Trade Creditors and other creditors.		

■ FINANCIAL STATEMENTS AND NOTES

19. PENSION COSTS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately in an independently administered fund. Contributions totalling £54,710 (2021: £70,023) were paid during the year. At the year-end £Nil was outstanding and included in creditors (2021: £nil)



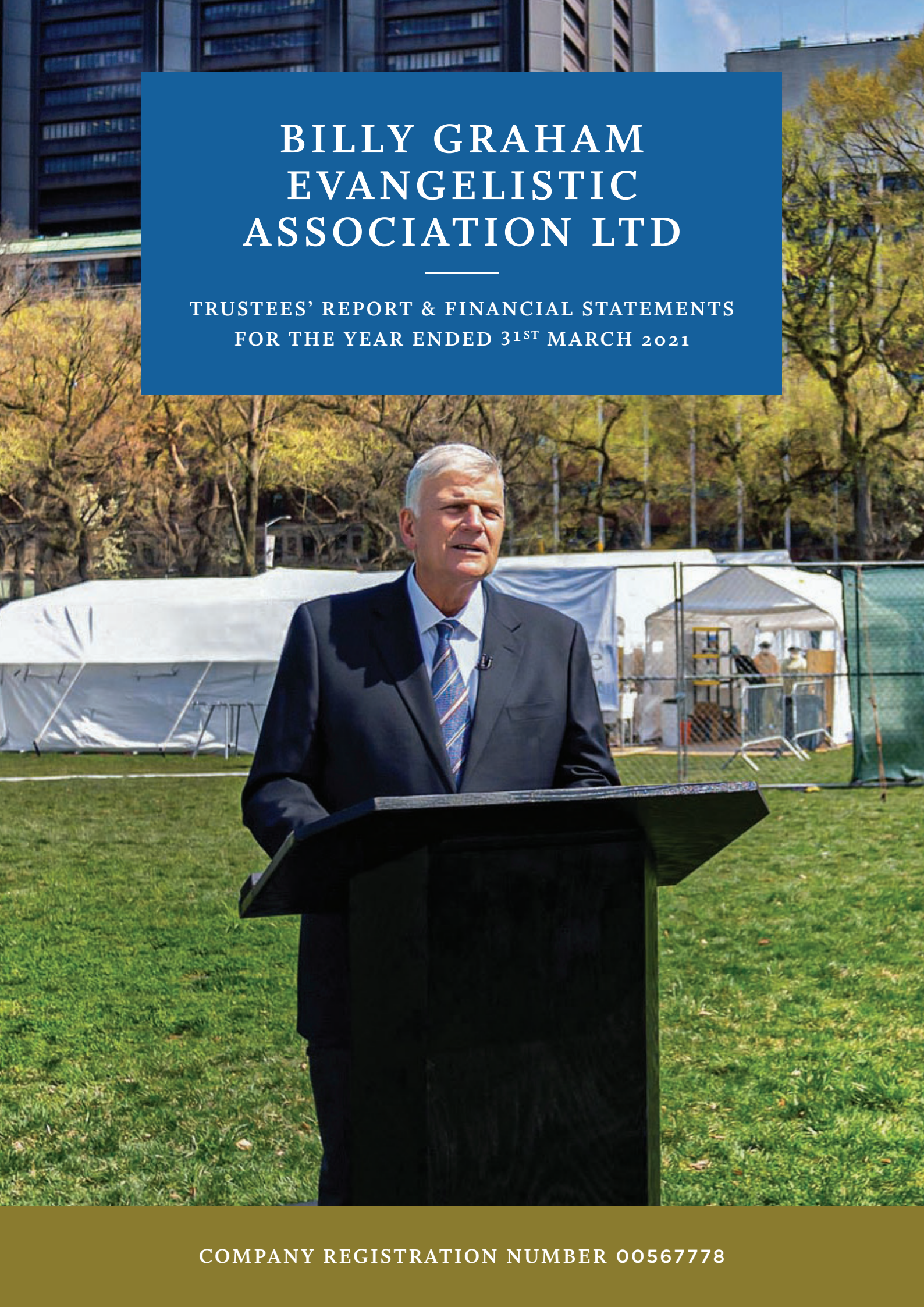
VICTORIA HOUSE, VICTORIA ROAD, BUCKHURST HILL, ESSEX, IG9 5EX
TELEPHONE: 020 8559 0342 | WEBSITE: BILLYGRAHAM.ORG.UK

Names in testimonials have been changed to protect privacy.

Scripture quotations are from the ESV® Bible (The Holy Bible, English Standard Version®). ©2001 by Crossway, a publishing ministry of Good News Publishers.

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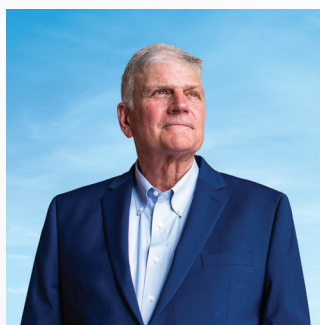
Accounts

A man with grey hair, wearing a dark suit, light blue shirt, and a striped tie, stands at a dark wooden podium. He is speaking into a microphone. The background shows a green lawn, trees with yellowing leaves, and a white tent. In the far background, a tall building is visible.

BILLY GRAHAM EVANGELISTIC ASSOCIATION LTD

TRUSTEES' REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

FROM OUR PRESIDENT



Dear Friend,

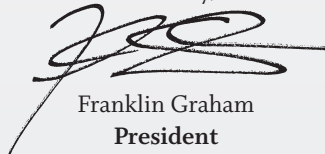
I'm thankful for your heart to shine the light of Jesus Christ in the midst of darkness. During a year marred by COVID-19 and global turmoil, friends like you helped share the eternal hope of the Gospel with hurting people across the nation and around the world.

Even though we'll remember 2020 for its unprecedented challenges, it was also a time of unexpected opportunities for evangelistic ministry. We give God all the glory for opening these doors for the Gospel, and we praise Him for the countless men, women, and children He called to Himself through our planned events like Festivals in Guam and Saipan, as well as brand-new ministries like live streams, our 60-second Gospel videos, and a chaplain prayer line. Each changed life is a reason to celebrate and reminds me of Jesus' words recorded in Luke 15:10 — *"There is joy before the angels of God over one sinner who repents"* (ESV).

We praise God for your faithful support. You are making it possible to share the Good News of Jesus Christ, and I am grateful for you. Will you join me in praying that, together in 2021, we will reach many more people who need to receive eternal salvation that comes only from the Lord Jesus Christ?

May God richly bless you,

Sincerely,



Franklin Graham
President

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4. Financial Statements and Notes for the year ended 31 st March 2021	24.

CHARITABLE COMPANY INFORMATION

TRUSTEES

Mr J. Barrett
Mr R. Chilvers
Mr J. Gallagher
Rev. W.F. Graham, III
Mr A. Lawrence
Mr P. Saber
Mrs C. Graham Lynch
Rev. W.F. Graham, IV

EXECUTIVE DIRECTOR

Mr D. Tosh

COMPANY SECRETARY

Mr S. Herbert

COMPANY REGISTRATION NUMBER

00567778

CHARITY REGISTRATION NUMBER

233381

PRINCIPAL ADDRESS & REGISTERED OFFICE

Victoria House,
Victoria Road,
Buckhurst Hill,
Essex, IG9 5EX

AUDITORS

Mazars LLP
2nd Floor,
6 Sutton Court Plaza,
Sutton,
Surrey, SM1 4FS

BANKERS

Barclays Bank PLC
1 Churchill Place,
Level 27,
London, E14 5HP

SOLICITORS

Anthony Collins
134 Edmund Street,
Birmingham,
B3 2ES

BILLY GRAHAM EVANGELISTIC ASSOCIATION TRUSTEES' REPORT

The trustees, who act as directors for the purposes of company law, present their report and financial statements for the year ended 31st March 2021, which have been prepared in accordance with the Financial Reporting Standard FRS102 and the associated Charity Statement of Recommended Practice 2015.

In accordance with the Memorandum and Articles of Association, the objects are to spread the Gospel of Jesus Christ by all means possible and provide literature that will advance the objects of the organisation.

The principal activity of the company is supporting the worldwide evangelistic activities of the Billy Graham Evangelistic Association (BGEA). This is achieved by:

- ministry activities in the UK including the Billy Graham Rapid Response Team, internet evangelism and local pastor support events,
- fundraising to support the activities of the charity,
- distributing BGEA resources,
- training for evangelism,
- providing general ministry support by helping with enquiries within the UK and exploring large scale evangelistic opportunities, known as Festivals and Celebrations.

GOVERNANCE

The trustees, who act as directors of the company, serving during the period were as follows:

Mr J. Barrett - Chair

Mr R. Chilvers

Mr J. Gallagher

Rev. W. F. Graham, III (also CEO of BGEA-US and President of BGEA globally)

Mr A. Lawrence

Mr P. Saber (also Board Member of BGEA-US)

Mrs C. Graham Lynch

Rev. W.F. Graham, IV

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GOVERNANCE - CONTINUED

The trustees meet at least three times per year as a full board to manage the charity. In addition, the trustees have in place board sub-committees to cover the following areas:

- the Finance and Audit Committee, which meets four times a year to review the accounts, review budgets, review the risks associated to the charity's operations and to review the reserves policy,
- a Governance Committee, which meets as needed to review how the performance and compliance of the board can be improved through new trustees and improvement of processes and procedures.

New trustees are appointed by existing trustees and are required to follow an induction process which consists of being introduced to the operations of the charity, attending a Board meeting, visiting the offices of BGEA in the US to meet staff before being formally appointed and receiving formal training in their responsibilities.

The trustees have delegated day to day management of the Charity to the Senior Management Team which consists of Mr D. Tosh as Executive Director and Mr S. Herbert as Finance Director.

BGEA endeavours to ensure that all trustees receive the induction, training and ongoing support they need to carry out their duties effectively. All new trustees go through an induction programme to familiarise them with the organisation, their duties and legal responsibilities.

As well as those staff employed, BGEA continues to be supported in its administrative affairs by staff employed by Samaritan's Purse International Ltd (SPI). SPI recharges to BGEA the percentage of staff time spent on its administration.

The charity works in close co-operation and collaboration with similar organisations throughout the world and especially the BGEA office in the USA.

THE GOVERNANCE CODE

The trustees and management of BGEA take the obligations and principles set out in the Governance Code seriously. The Code is built upon a foundation that all trustees understand their legal obligations and then develops seven guiding principles to ensure that charity is well-managed and effective. The principles are leadership, integrity, decision making, risk and control, board effectiveness, diversity, openness and accountability.

BGEA is confident that all the trustees have a full understanding of their legal obligations. All of the trustees have seen the Code in full and are aware of the content and suggested good practice. The Governance Committee has reviewed the Code against a matrix developed by management. The Code itself acknowledges that good governance is an on-going process and as such BGEA is currently satisfied that there is broad compliance with the Code and that it will be held under constant review via the Governance Committee and senior management. With this caveat, the trustees are not aware of any material shortcomings against the Code.

KEY MANAGEMENT PERSONNEL

All salaries are benchmarked using a variety of sources, including current/recent competitive advertised salaries, salary surveys from leading agencies and remuneration data from professional bodies. Salaries are also benched according to geographic location. It is acknowledged that senior management are remunerated towards the lower end of the prevailing market scale.

RISK MANAGEMENT

The charity is exposed to risks in several areas. A full Risk Register is reviewed at least twice a year and a summary of risks is a standing agenda item for each Board meeting. The key risks identified and the strategies to mitigate the risks are:

	RISKS	STRATEGY TO MITIGATE
1.	Inadequate or low reserves	• Full structural review being undertaken in 2021/22 to determine the most appropriate way forward for the charity in the UK. • Fundraising and Marketing plans to target new donors and attract younger donors. • Investment in Major Donor Fundraising Programme. • Increased use of Digital Channels to enhance reach and make the donation process simpler.
2.	Harm caused to the public and the Charity as a result of a failure in Safeguarding	• Safeguarding policy reviewed and external advisors appointed. • All staff received basic training which is annually refreshed. Where relevant, staff with more direct public interactions also receive enhanced training. • Appropriate levels of DBS being obtained. • “Designated Safeguarding Leads” identified and given enhanced training. • Governance Committee appointed as Safeguarding Lead on behalf of the trustees and all members of that Committee to undergo enhanced safeguarding training.
3.	Increased reliance on systems for remote working has heightened the potential and opportunity for some form of cyber attack	• We are fully supported by our sister organisation Samaritan's Purse in the UK and from IHQ in the US as this is a global issue. • All software kept up to date and processes for patching fully implemented. • Potential exposures being continuously reviewed. • Training given to all staff regarding cyber-crime awareness. • Cyber-crime insurance cover in place.

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RISK MANAGEMENT — CONTINUED

BREXIT

The impact of Brexit on the charity has been considered and the trustees are of the opinion that, because of the nature of activities undertaken, the charity's ability to continue to operate will not be unduly hindered. The only impact may be the possible reduction in donations as a result of the continued general uncertainty in the UK economy. The charity has no staffing implications from a reduction in the freedom of movement as the nature of any activity likely to be undertaken by the charity, such as a deployment of a Rapid Response Team to a location within the EU would be permissible under the terms of the UK's agreement with the EU.

COVID-19

On 23rd March 2020, the UK was placed into lockdown as a result of the COVID-19 pandemic. The charity fully complied with the regulations put in place by the UK Government, and all staff were asked to work from home with immediate effect. This has continued to the current time and we do not expect normalised patterns of workplace attendance until September 2021. We continue to start the day together Monday to Friday daily via Zoom which allows for interaction between staff. We have also provided a number of staff welfare activities including a series of webinars from the Staff Care team in the US and provision of gifts at Christmas. We also provided a joint devotion series for both Advent and Lent to enable all staff to journey through these significant periods in a meaningful way despite being separated.

The impact of the pandemic on the work and viability of the charity has been fully considered by the senior management team and the following steps have been taken:

- A full risk register was prepared to ensure that as many potential matters were reflected upon as possible. This review did not fundamentally change the assessment of the key risks reflected above.
- The organisational-wide risk assessment is being updated in the light of Government advice received.
- The majority of staff were initially placed on furlough under the Coronavirus Job Retention Scheme. As it became apparent during the year that a number of the Graham Tour events would no longer be viable, even on a delayed time-scale, staff from the locations impacted were released. At the date of the balance sheet, a small number of staff were on furlough and the size of the Graham Tour Team was significantly smaller than at the start of the year.
- The Graham Tour events have been postponed, however, there are additional plans for a series of one-day Evangelism Summits to take place in four locations in late 2021. These events will be by invitation only and focus on church leaders and those directly involved with evangelism.

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COVID-19 — CONTINUED

During this period, we have seen significantly increased traffic to the *Search for Jesus* website as people seek to make sense of the world in a time of uncertainty. The Billy Graham Rapid Response Team have also created and run a number of online Sharing Hope in Crisis webinars to train and equip people to support others that may be struggling at this time. We remain convinced that Jesus Christ is the hope of the World, even in these dark times, and BGEA will stand strong in proclaiming this message.

Ultimately, after considering the resources of the charity for a period of at least 12 months, the trustees are of the opinion that, despite the current environment, the charity is a going concern, particularly in light of the commitment from IHQ to ensure that the revised plans for the Graham Tour are fully funded. The charity was also blessed with a large legacy gift at the end of the financial year which has increased fund and cash balances significantly.

ACHIEVEMENTS AND PERFORMANCE

During a year when most people experienced struggle and uncertainty for the future, the Billy Graham Evangelistic Association found ways to reach out and minister to those in need. Despite the challenges and limitations, the ministry had great opportunities to share the Gospel across the globe. BGEA was able to adapt outside of the conventional in-person methods of evangelism and utilised other tools such as the internet. This adaptive approach allowed the ministry to reach people otherwise deemed unreachable and share God's love during a difficult time. Through BGEA's internet evangelism ministry and the works of the Billy Graham Rapid Response Team, many people were able to hear about the peace and hope of Jesus Christ. The ministry also hosted multiple online events such as prayer meetings and training to support and equip Christians in the UK for such a time as this.

BILLY GRAHAM RAPID RESPONSE TEAM

During the last year, the number of chaplains serving with the Billy Graham Rapid Response Team (BG-RRT) increased to 87, a rise of nearly 20 percent over the previous year. While the number of physical deployments were down due to COVID-19, the challenges of the pandemic also provided an opportunity for the team to expand the ministry through online outreach.

TRAINING EVENTS

In 2020, we adapted the popular Sharing Hope in Crisis seminar for use live via Zoom. The content, which equips Christians to care for and support those in the midst of trauma and grief, incorporated the unique impact of the pandemic—including delayed and complex grief—and the long-term nature of such a disaster. Between April and June 2020, corresponding with the first peak in deaths, we held five seminars with a total of over 120 attendees, and in February 2021, we trained 25 vocational chaplains serving in hospital, police, prison and retail settings.

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BILLY GRAHAM RAPID RESPONSE TEAM — CONTINUED

The online delivery also enabled us to offer the training overseas. A team of 12 hospital chaplains from the Nazareth Trust Hospital in Israel participated in one of these events and were equipped to address the needs of exhausted hospital medics, coupled with the challenge of COVID-related deaths.

BG-RRT developed a special one-hour training for church leaders, recognising the unique challenges they are facing: the cancelling of gatherings; the transition to online provision; increased funeral services; and the ongoing need for effective pastoral support. The training focused on the impact of grief and trauma on the church leader and offered appropriate resilience-building tools. Nearly 150 church leaders from across the UK participated in these eight online events held in August.

PRAYER SUPPORT

Due to the national lockdowns and safety precautions, our team of chaplains 'deployed' online through email and telephone crisis support. BG-RRT chaplains answered more than 200 requests for phonecalls, ranging from those who were lonely and isolated to those who have suffered bereavement, job loss, or mental health issues. Individuals expressed the gratitude for the conversations and prayer, and chaplains connected some with local churches for follow up. In addition, the chaplain team connected those with complex needs to appropriate professional support. Please pray that God will use these conversations and prayer interventions to strengthen those in need and relieve some pressure from other statutory and voluntary care providers.

Chaplains physically deployed to Birmingham in response to a multiple fatal stabbing incident in September 2020. Carefully following government guidelines, the chaplains had an effective ministry to those who had no choice but to be on the streets: police officers and the homeless. As the chaplains frequently find, many people are already in crisis prior to experiencing trauma, and Birmingham was no different. The support offered to the local police addressed concerns regarding the difficulties of serving in a COVID-19 environment and to fears of contracting the virus. Those living on the streets appreciated the time the chaplains invested in listening to their stories and in offering support or directing them to support services and the local church.

OPERATION CHRISTMAS CHILD DEPLOYMENT

Billy Graham Rapid Response Team chaplains provided a physical COVID-secure presence in all three Operation Christmas Child (OCC) processing centres between November 2020 to February 2021. The chaplains were able to come alongside the volunteers at the centres and listen to their stories of how the pandemic had impacted their lives. Each volunteer had a story tell, and the chaplains ministered to them in the midst of their bereavement, financial difficulties, frustrations of furlough, and the stress of lockdown.

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BILLY GRAHAM RAPID RESPONSE TEAM — CONTINUED

EXTERNAL RELATIONSHIPS AND SUPPORT

BG-RRT maintains active links with local emergency services, volunteer organisations, and faith groups from across the UK to plan and prepare for disasters. This was particularly relevant during the pandemic, with many meetings moving from quarterly to monthly gatherings to address the rapidly changing situation. Numerous chaplains volunteered through their local authorities, particularly in support of COVID-19 vaccination programmes, and other chaplains remained focussed on their primary chaplaincy roles within the National Health Service.

Last year, BG-RRT also offered training support for the Police Chaplaincy UK – West Yorkshire branch, covering areas including Effective Listening, Police Trauma, and Resilience Techniques.

INTERNET EVANGELISM

Throughout the challenges of 2020 the Billy Graham Evangelistic Association's Internet Evangelism ministry, *Search for Jesus*, saw an increase in traffic to its *PeaceWithGod* website (PeaceWithGod.org.uk). More than 181,000 visitors came to the site last year — an increase of nearly 50% — and over 33,000 indicated that they found faith in Jesus Christ through the *PeaceWithGod* UK website. This is part of a global effort which saw nearly 1.8 million people indicate a decision for Jesus Christ.

Visitors to the site are able to communicate with a global team of over 1500 volunteers, who are trained and ready to share the Gospel and offer prayer through a chat box, email or over social media. The UK volunteer team is made up of 54 coaches ministering in three languages (English, Spanish and Arabic). There are also volunteers who provide personal discipleship through online courses, and they ministered to over 650 people. One person who went through a Discipleship Course commented:

"I felt I had drifted away from the Lord and it (Know Jesus) helped me come back and get re-centred on Him. My busy-ness was just an excuse — I couldn't see how far I had drifted from my relationship with the Lord."

—Response from a Discipleship Student on the Know Jesus course.

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INTERNET EVANGELISM — CONTINUED

Another stated:

“This course was a game-changer for me. I have completely turned things around in my faith. I grew up in church and I knew who God was, but I really didn’t know who Jesus was. The videos are great and the navigation for the course is easy, and I really loved the accountability of a coach. What was the life-changing experience for me was the material. Now I understand who Jesus is. This understanding gave me the desire to go deeper. It is the best course I have ever taken in my life for daily bread! Now I know who Jesus Christ is and He is my friend! I talk to Him all the time.”

—Response from a Discipleship Student on the Know Jesus course.

Search for Jesus also connected people to local churches through its online Church Locator. By year end, there were 268 churches on the Locator (over 110% growth from last year) and 30 people were directed to these churches for discipleship and follow up.

UK GRAHAM TOUR

The Graham Tour UK, the eight-city outreach planned for spring 2020, was officially postponed in March 2020. Despite the challenges, Franklin Graham said his burden for the United Kingdom is as strong as ever.

The tour is being postponed while the Billy Graham Evangelistic Association seeks to reach a legal resolution with the venues that cancelled their contracts to host the tour. The cancellations have sparked debate over freedom of expression and religion, and whether Christians are still free to proclaim the Gospel publicly in the United Kingdom.

Franklin Graham is dedicated to holding the tour once legal issues are resolved and it is deemed safe by government and health authorities to hold gatherings once again.

Through this past year of uncertainty, people have needed a message of hope, and the Billy Graham Evangelistic Association has remained committed to sharing the Good News of the Gospel with people across the UK. We were blessed to join together online for prayer and worship in May 2020, when more than 3,000 people from churches involved in the Graham Tour took part. Then in September 2020, BGEA hosted an “I Am Andrew” online training event to help people across the UK find simple ways to share their faith with others.

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UK GRAHAM TOUR — CONTINUED

As BGEA continues to work with the venues, tour events—including Christian Life and Witness courses and prayer meetings—will resume once it is safe to hold meetings again. We are grateful that people from more than 2,300 churches have continued working with us and praying for the evangelistic outreach. Over 6,500 individuals participated in our first wave of training programmes, and we hope to schedule additional courses in the upcoming months.

FINANCIAL REVIEW

Income for the 12-month period amounted to £2,481,747 (2020: £4,751,620), whilst expenditure totalled £2,589,357 (2020: £4,350,169). The net deficit of the charity amounted to (£107,610) (2020: Surplus of £401,451). The charity was able to expend £2,335,469 (2020: £4,136,213) on its charitable activities.

The Balance Sheet shows total funds of £477,796 (2020: £585,406), comprising restricted funds of £182,918 (2020: £467,127) and unrestricted funds of £294,878 (2020: £118,279). The financial statements and notes set out on pages 24 to 38 show the charity's financial position at 31st March 2021.

Adequate general donations were received during the year, but strenuous efforts are being made to increase the level of donations in order to reduce the reliance on grants from International Headquarters and to realise future plans for the on-going UK based activity after the Tour is completed.

FUNDRAISING

The Charity was blessed in 2020 by the faithful support of our donors. Without their generous giving, the life-changing ministry of BGEA would not be possible. The Charity used a number of different communication methods to attract and retain support, including:

- direct mail of newsletters and appeals
- emailing newsletters and appeals
- opportunities for regular giving via standing order and direct debit
- use of the website and social media accounts
- opportunities for planned giving through a legacy programme

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FUNDRAISING — CONTINUED

In all fundraising activity undertaken, the Charity seeks to be transparent and clear as to how the donated funds raised will be used and, in all cases, any restriction placed on a donation is strictly adhered to. In cases where the Charity is unable to use the donation, the supporter will be contacted and either another use for the funds agreed or they are returned.

When communicating with supporters, the Charity complies with all statutory regulations, including GDPR and PECR. We offer simple ways to opt in to or out of our communications, and we act on and record all such requests. The Charity does not knowingly communicate with young people below the age of 18 or any vulnerable adult. Where we are made aware that such people may be receiving communications from us, our records are amended to prevent further communication.

The Charity has robust systems in place to ensure that, where a supporter wishes to cease being contacted, either directly with us or through the Fundraising Preference Scheme, this action can be implemented immediately.

The Charity is compliant with the Institute of Fundraising Code of Practice and received no serious complaints about its fundraising practices during the year.

RESERVES POLICY

During the year the Board of Trustees reviewed the reserves policy.

The general fund is held to meet the opportunities, contingencies and risks which the charity may not be able to meet out of income, if and when they arise. At the end of the year £294,878 (2020: £118,279) was being held in the general fund. Restricted reserves were £182,918 (2020: £467,127) which represent the unspent balances of donations and grants given for specific purposes. These balances will be drawn down in the coming year in a manner that means the requirements of the programmes and in accordance with the donors' wishes.

The existing reserves policy, whereby the Board of Trustees considered that the charity should maintain reserve levels in the general fund in a target range of £100k to £150k, has been reviewed and is considered to be appropriate. This level of reserves is sufficient to cover at least 90 days of normal operating expenses. The trustees acknowledge that the timing of a large legacy in February 2021 has created a balance in excess of this level.

INVESTMENT POLICY

Any short-term surplus cash is invested in interest bearing accounts. This is reviewed by the trustees.

PLANS FOR THE FUTURE

The ministry of BGEA remains a unique and growing expression of Christian civil society in the United Kingdom. Our commitment to traditional Biblical theology and the proclamation of the Gospel in the public sphere remains a hallmark of our mission—which has shown a profound impact across the country as partnerships with churches in England, Wales, Northern Ireland and Scotland continue to grow. The ministry will continue to express its public benefit of supporting and growing the Christian faith through the local church via the following ministry streams:

1. RESOURCES

Biblically-based resources will continue to be developed and made available through the website and promotional events. Resources will remain challenging, accessible from various platforms, and consistently based on Biblical teachings.

The organisation is committed to providing additional evangelistic trainings to the public through the Christian Life and Witness courses, as well as supporting the local church by hosting summits on evangelism and other events with Christian leaders across the UK.

2. INTERNET EVANGELISM

BGEA will continue to share the Good News of Jesus Christ with people across the globe through SearchforJesus.net and PeaceWithGod.org.uk. We will continue to recruit and train our online chat volunteers who help answer questions and disciple new believers around the world. We also plan to increase the network of churches who are willing to receive the new believers into their churches where further discipleship can happen. During the year we aim to increase the number of churches involved from 250 to 500 and to increase the number of active volunteers.

3. BILLY GRAHAM RAPID RESPONSE TEAMS (BG-RRT)

Ministering to communities affected by disaster and trauma through Billy Graham Rapid Response Team chaplains remains a powerful ministry tool for BGEA. Crisis-trained chaplains provide a vital service of offering emotional and spiritual support not only to the direct victims of a traumatic event and emergency service responders, but also to those indirectly impacted. Support is given irrespective of race, creed, gender or sexuality. We will continue to expand, train and equip our chaplains to be able to respond when such events occur, as well as provide specialised training to communities to equip them with the proper response in times of crisis.

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PLANS FOR THE FUTURE – CONTINUED

In 2021, BGEA aims to increase the activities and deployments of Billy Graham chaplains. This may include moving a section of their support and services online, and using telephones as an additional means of communication as the coronavirus presents new challenges and opportunities to share God's hope with hurting communities.

4. FESTIVALS AND CELEBRATIONS

We continue to negotiate and plan for large scale evangelism events to take place once the COVID-19 pandemic has subsided. Providing support and training for partnering churches will continue during the lead up to these events. Additional evangelism conferences for church leaders are scheduled for the autumn of 2021.

CONNECTED CHARITIES

Samaritan's Purse International Limited

Registered office: Victoria House, Victoria Road, Buckhurst Hill, Essex, IG9 5EX

Common directors/trustees: Mr J. Barrett, Mr R. Chilvers, Mr J. Gallagher, Rev. W. F. Graham, III, Mr A. Lawrence, Mr P. Saber, Mrs C. Graham Lynch (appointed 27.09.19) and Rev. W.F. Graham, IV (appointed 07.02.20)

This charity shares some resources and staff and has some common directors as listed. Recharges over from this charity are outlined in note 11 – trustees and related parties. Mr D. Tosh is the Executive Director of both charities.

PUBLIC BENEFIT STATEMENT

The trustees have considered the public benefit guidance issued by the Charity Commission together with the supplemental guidance on the application of the public benefit test to charities whose aims include assisting those in need. The trustees are aware of their legal duty to have regard to the public benefit guidance and to report on the charity's compliance with the public benefit obligation. The activities of the charity are considered to provide public benefit for the following reasons (this list is not exhaustive):

- Our Billy Graham Rapid Response Team programme focuses on providing spiritual and emotional care after any type of disaster, be it natural or man-made, both within the UK and more widely within Europe.

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PUBLIC BENEFIT STATEMENT — CONTINUED

- We provide religious materials and training to encourage and inspire any member of the public to grow in their Christian faith.
- The preparation and presentation of the Gospel of Jesus Christ at the large scale events provides a platform for Christian expression and Christian community.
- We provide a website to educate and inform anyone who is interested in learning more about the Christian faith.

RELATIONSHIPS WITH OTHER ORGANISATIONS

The charity has ongoing working relationships with BGEA USA through a signed legal Affiliation Agreement, and they share resources where necessary. The charity also works in cooperation with other BGEA offices worldwide. The charity shares infrastructure and staff and collaborates on projects with Samaritan's Purse International Limited.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company and charity law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for the period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue its operations; and
- the directors have overall responsibility for ensuring that the charitable company has appropriate systems of controls, financial and otherwise. They are also responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company, and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees also confirm that, as far as they are aware, there is no relevant audit information of which the charity's auditors are unaware, and they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

A resolution to re-appoint Mazars LLP as auditors will be proposed at the forthcoming annual general meeting.

SMALL COMPANY EXEMPTIONS

In preparing this report the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 28th July 2021, and signed on its behalf by:

DocuSigned by:

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James Barrett, Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BILLY GRAHAM EVANGELISTIC ASSOCIATION LIMITED

OPINIONS

We have audited the financial statements of The Billy Graham Evangelistic Association Limited (the 'charity') for the year ended 31st March 2021 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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RESPONSIBILITIES OF TRUSTEES — CONTINUED

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its activities, we identified the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, the Charities Statement of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to use of restricted and endowment funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;

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RESPONSIBILITIES OF TRUSTEES — CONTINUED

- communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

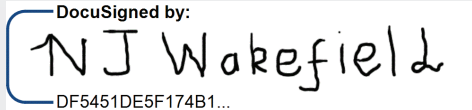
- making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;
- discussing amongst the engagement team the risks of fraud; and
- addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities, including fraud, rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF THE AUDIT REPORT

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Nicola Wakefield (Senior Statutory Auditor)

for and on behalf of Mazars LLP Chartered Accountants and Statutory Auditor,
 2nd Floor, Sutton Plaza, Sutton Court Road, Sutton, SM1 4FS

Date: 18 August 2021

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

	Note	Unrestricted funds £	Restricted funds £	2021 Total £	Unrestricted funds £	Restricted funds £	2020 Total £
INCOME FROM							
Cash donations and Legacies	2	408,913	34,741	443,654	209,167	70,060	279,227
Gift in Kind	3	-	906,654	906,654	-	2,161,372	2,161,372
Charitable Activities:							
Grants	4	54,727	1,075,205	1,129,932	51,736	2,255,120	2,306,856
Trading Activities		727	764	1,491	673	3,232	3,905
Investment Income	5	16	-	16	260	-	260
Total Income:		464,383	2,017,364	2,481,747	261,836	4,489,784	4,751,620
Expenditure on:							
Raising funds:		137,095	116,793	253,888	133,435	80,521	213,956
Charitable Activities:							
Ministry costs		99,109	2,236,360	2,335,469	113,954	4,022,259	4,136,213
Total Expenditure:	6	236,204	2,353,153	2,589,357	247,389	4,102,780	4,350,169
Net (expenditure)/ Income before transfers		228,179	(335,789)	(107,610)	14,447	387,004	401,451
Transfers between funds	14	(51,580)	51,580	-	(43,016)	43,016	-
Net Movement in funds		176,599	(284,209)	(107,610)	(28,569)	430,020	401,451
Reconciliation of funds:							
Total funds brought forward		118,279	467,127	585,406	146,848	37,107	183,955
Total funds carried forward		294,878	182,918	477,796	118,279	467,127	585,406

There are no recognised gains or losses other than those shown in the Statement of Financial Activities.

All operations are continuing operations.

BALANCE SHEET

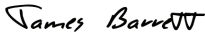
As at 31st March 2021

COMPANY NUMBER : 00567778

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	11		23,070		21,245
					21,245
CURRENT ASSETS					
Debtors	12	179,672		320,407	
Cash at bank and in hand		312,552		406,845	
		492,224		727,252	
CREDITORS: amounts falling due within one year	13	(37,498)		(163,091)	
NET CURRENT ASSETS			454,726		564,161
TOTAL ASSETS LESS CURRENT LIABILITIES			477,796		585,406
FUNDS					
Unrestricted funds					
General Fund			294,878		118,279
Restricted funds	14		182,918		467,127
TOTAL FUNDS	15		477,796		585,406

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 28th July 2021, and signed on its behalf by:

DocuSigned by:

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 James Barrett, Chair

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST MARCH 2021

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net (expenditure)/Income for the reporting period (as per the Statement of Financial Activities)	(107,610)	401,451
Adjustments for:		
Interest received	(16)	(260)
Depreciation charges	17,955	12,589
Decrease/(Increase) in debtors	140,735	(240,705)
(Decrease)/Increase in creditors	(125,594)	132,856
Net cash (used in)/provided by operating activities	(74,530)	305,931
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	(74,530)	305,931
Cash flows from investing activities:		
Interest received	16	260
Purchase of equipment	(19,779)	(9,523)
Net cash (used in) investing activities	(19,763)	(9,263)
Change in cash and cash equivalents in the reporting period	(94,293)	296,668
Cash and cash equivalents at the beginning of the reporting period	406,845	110,177
Cash and cash equivalents at the end of the reporting period	312,552	406,845
ANALYSIS OF CASH AND CASH EQUIVALENTS	2021	2020
	£	£
Cash at bank and in hand	312,552	406,845
Total cash and cash equivalents	312,552	406,845

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

1. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared in accordance with 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).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements have been prepared in Pound Sterling as this is the currency of the primary economic environment in which the company operates.

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern basis. The Charity has reported a cash outflow of £94,293 (2020 inflow: £296,668). The trustees have considered a period of at least 12 months and have no concerns over the future financial viability of the Charity as there are sufficient funds available for the on-going work of the Charity. The trustees have considered the impacts of COVID-19 but in view of the fund balances and cash carried into the year and the on-going support for all Tour activities by BGEA-US which now extends into 2021 they remain confident in their assessment.

c) Recognition of income

Income from donations and gifts are recognised on a receivable basis. Legacies are recognised as income when notified to the charity, if the receipt is both probable and measurable. Grants are recognised in the financial statements in the year in which they are receivable. Income from charitable trading activities is included in incoming resources in the period in which the company is entitled to receipt. Income tax recovered and interest receivable are accounted for on an accruals basis. Government grants under the Coronavirus Job Retention Scheme (Furlough) have been recognised on a receivable basis and are disclosed in the financial statements as grant income.

d) Expenditure

- The cost of raising funds includes direct fundraising and publicity costs and a proportion of staff and support costs.
- 'Charitable activities' includes the direct costs of the ministry programmes, along with a proportion of staff and support costs.
- Expenditure is included in the Statement of Financial Activities on an accruals basis.

CONTINUED >

ACCOUNTING POLICIES — CONTINUED

- Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.
- Publicity expenditure comprises all expenditure in relation to the advertising and promotion of the charity.
- Grants include payments made to institutions, other than for goods or services.
- Governance costs include Board and trustees' expenses, accounting and audit, legal advice to the trustees and any costs associated with meeting constitutional and statutory requirements. When appropriate there will also be an apportionment of shared and indirect costs involved in supporting the governance activities.

e) Value Added Tax

The company is registered for VAT and all income and expenditure is shown net of the related VAT. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

f) Pension costs

Pension contributions are paid into a defined contribution pension scheme. Contributions payable in the period are charged in the Statement of Financial Activities. Charges are allocated between Restricted Funds and Unrestricted Funds based on the activity of the employee involved.

g) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Equipment, fixtures and fittings	— 33.3% straight line method
Vehicles	— 33.3% straight line method

The de minimis capitalisation level is £500.

h) Fund accounting

Funds held by the company are divided into unrestricted and restricted funds.

Restricted funds are used for purposes specified by the donor. Unrestricted funds are those which can be used in accordance with the charitable objects at the discretion of the directors. Transfers from unrestricted funds are made where the restricted funds are in deficit and there is no likelihood of any recovery in future.

CONTINUED >

FUND ACCOUNTING – CONTINUED

i) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

j) Estimates and judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. 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 and in any future periods affected.

In the period under review, the value of the Gift In Kind Donations made on behalf of the Graham Tour 2021 have been converted at the average exchange rate between the UK£ and US\$. There is £169k of deposits for hotels and venues relating to the Tour included in prepayment which management are unsure if they are all recoverable.

Management believe that, because of the underlying nature and value of estimates and judgements made in the preparation of these financial statements, it is highly unlikely that that an error in these estimates and judgements would lead to a material misstatement.

1a. GENERAL INFORMATION

The Billy Graham Evangelistic Association Limited (The Charity) is a company limited by guarantee incorporated in England and Wales. The Charities company registration number is 00567778. The address of its registered office and principal place of business is Victoria House, Victoria Road, Buckhurst Hill, Essex, IG9 5EX. The principal activity of the Charity is supporting the worldwide evangelistic activities of the Billy Graham Evangelistic Association (BGEA) as detailed on page 4 of the Trustees Report. The Charity meets the definition of a public benefit entity under FRS 102.

2. DONATIONS AND GIFTS

	2021 £	2020 £
Donations	223,738	216,135
Legacies	219,916	63,092
Total	443,654	279,227

3. GIFTS IN KIND

	2021 £	2020 £
Costs paid by US Office to support the Graham Tour	906,654	2,161,372

4. GRANTS RECEIVED

During the year, the following grants were received:

	Unrestricted funds £	Restricted funds £	2021 Total £	Unrestricted funds £	Restricted funds £	2020 Total £
Coronavirus Job Retention Scheme	6,138	243,205	249,343	-	-	-
General Support	48,589	-	48,589	51,736	-	51,736
Internet Evangelism	-	61,886	61,886	-	56,721	56,721
Major Donor Fundraising	-	68,592	68,592	-	44,685	44,685
Rapid Response Team	-	63,357	63,357	-	43,969	43,969
Outreach in UK	-	638,165	638,165	-	2,109,745	2,109,745
Total	54,727	1,075,205	1,129,932	51,736	2,255,120	2,306,856

5. INVESTMENT INCOME

	2021 £	2020 £
Bank deposit interest	16	260
TOTAL	16	260

6. EXPENDITURE

	Cost of Raising Voluntary Income - Unrestricted	Cost of Raising Voluntary Income - Restricted	Ministry Costs - Unrestricted	Ministry Costs - Restricted	2021 Total £	2020 Restricted £	2020 Unrestricted £	2020 Total £
Staff	82,080	81,780	75,562	1,071,363	1,310,785	1,038,184	157,008	1,195,192
Project Materials	(1,320)	-	54	1,055,597	1,054,331	2,658,916	3,628	2,662,544
Grants	-	-	-	3,600	3,600	4,600	-	4,600
Office Costs	2,232	3,677	14,521	82,464	102,894	226,429	14,403	240,832
Travel	-	1,737	50	4,152	5,939	129,124	8,205	137,329
Printing	1,104	640	-	3,360	5,104	7,210	47,706	54,916
Depreciation	-	3,846	721	13,388	17,955	12,550	39	12,589
Professional Fees	52,999	25,113	8,201	2,436	88,749	25,767	16,400	42,167
Total	137,095	116,793	99,109	2,236,360	2,589,357	4,102,780	247,389	4,350,169

7. NET EXPENDITURE

This is stated after charging:		2021 £	2020 £
Auditors' remuneration	Audit fee	6,780	6,480
	Other Services	-	6,840
	Depreciation	17,955	12,589

8. STAFF COSTS

Staff costs have been allocated as shown below:		2021 £	2020 £
Salaries		1,114,025	989,124
Redundancy		-	9,450
Freelance contractors		21,948	51,407
Social security		97,275	83,263
Pension contributions		70,023	49,569
Total		1,303,271	1,182,813

CONTINUED >

8. STAFF COSTS — CONTINUED

The average number of employees during the period was as follows:

	2021 No.	2020 No.
Office and management	7	7
Graham Tour 2020 Staff	31	29

No director (2020: none) received remuneration for services in running the charity. No director received payments in respect of reimbursed expenses (2020: none).

No employee received emoluments over £60,000 (2020 – Nil) in the year.

During the year no employee received a redundancy payment, representing redundancy and payment in lieu of notice. There were no ex-gratia payments made. (2020 – No ex-gratia payments, one employee received redundancy payment of £9,450).

Key management personnel are considered to be the Executive Director and the Finance Director. The aggregate amount of their employee benefits was £58,808 (2020: £70,218). These amounts include Employers National Insurance contributions and the 2020 amount includes the cost of the UK Ministry Director who left employment on March 31st 2020 and has not been replaced.

9. TAXATION

The company is a registered charity and is exempt from corporation tax on its charitable activities under Section 505 of the Income and Corporation Taxes Act 1988.

10. TRUSTEES AND RELATED PARTIES

Mr J. Barrett, Mr R. Chilvers, Mr J. Gallagher, Rev. W. F. Graham, III, Mr A. Lawrence, Mr P. Saber, Mrs C. Graham Lynch and Rev. W. F. Graham, IV are directors of Samaritan's Purse International Limited. Net charges during the period of £410,538 (2020: £246,809) were made from Samaritan's Purse International Limited to The Billy Graham Evangelistic Association Limited in relation to shared costs. At the year end The Billy Graham Evangelistic Association Limited has a balance of £Nil (2020: £57,581) owing to Samaritan's Purse International Limited.

CONTINUED >

10. TRUSTEES AND RELATED PARTIES –

As part of their contribution to the Graham Tour 2020, BGEA US incurred costs totalling £906,654 (2020: £2,161,372) which have been included in these accounts as a gift in kind donation as disclosed in Note 3. This donation includes £51,577 (2020: £115,257) paid to one trustee in respect of training in relation to the Graham Tour 2020 and £40,353 (2020: £78,243) was paid to a member of close family of the same trustee in respect of managing a city office in relation to the Graham Tour 2020. In both cases, the figures represent the cost of services to the Graham Tour 2020 and includes all of the related business expenses such as travel and accommodation.

11. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Motor Vehicles £	Total £
COST			
At 1 st April 2020	14,787	32,251	47,038
Additions	-	19,779	19,779
Disposals	(863)	-	(863)
At 31 st March 2021	13,924	52,030	65,954
DEPRECIATION			
At 1 st April 2020	3,399	22,394	25,793
Charge for the period	4,252	13,703	17,955
Released on Disposal	(864)	-	(864)
At 31 st March 2021	6,787	36,097	42,884
NET BOOK VALUE			
At 31 st March 2021	7,137	15,933	23,070
At 31 st March 2020	11,388	9,857	21,245

All assets are held for charitable use.

12. DEBTORS

	2021 £	2020 £
Trade Debtors	-	39,953
Other Debtors	96,023	73,321
Other debtors and prepayments	83,649	207,133
	179,672	320,407

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	14,671	88,107
Accruals	10,535	652
Other Taxes and Social Security	12,292	74,332
	37,498	163,091

14. RESTRICTED FUNDS

	Balance at 01.04.2020	Income	Expenditure	Transfer re: other funds	Balance at 31.03.2021
	£	£	£	£	£
Emerging Evangelists	-	221	3,600	3,379	-
Rapid Response Teams	16,975	75,828	61,578	-	31,225
Internet Evangelism	-	72,957	60,923	-	12,034
My Hope	755	1,418	437	-	1,736
Major Donor Project	-	68,592	116,793	48,201	-
Celebrations and Festivals	449,397	1,796,731	2,109,822	-	136,306
Legal Defence Fund	-	1,554	-	-	1,554
Disaster Response	-	63	-	-	63
	467,127	2,017,364	2,353,153	51,580	182,918

Emerging Evangelists Fund contributes towards the costs residential training of evangelists in association with K180.

Rapid Response Teams provide spiritual and emotional care after disasters.

My Hope UK is the funding of a Gospel Outreach across the UK, including the films Second Chance, The Cross and Flying Blind.

Internet Evangelism reaches people online who are searching for answers to faith questions, as well as providing online courses and coaches.

Major Donor Project identifies and engages with individuals and trusts that could become on-going supporters of the ministries.

Celebrations and Festivals are large-scale evangelistic events.

Disaster Response provides resources needed to respond to natural disasters or emergencies.

During the year, amounts totalling £51,580 (2020 - £43,016) were needed to make a number of projects financially viable. This amount was transferred from general funds.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Tangible Fixed Assets	17,485	5,585	23,070	12,487	8,758	21,245
Current assets	311,259	180,965	492,224	234,433	492,819	727,252
Creditors due in less than one year	(33,866)	(3,632)	(37,498)	(128,641)	(34,450)	(163,091)
Total	294,878	182,918	477,796	118,279	467,127	585,406

16. ANALYSIS OF MOVEMENT IN FUNDS

	Unrestricted £	Restricted £	Total £
Balance at 1 st April 2020	118,279	467,127	585,406
Income	464,383	2,017,364	2,481,747
Expenditure	(236,204)	(2,353,153)	(2,589,357)
Transfer between funds	(51,580)	51,580	-
Balance at 31 st March 2021	294,878	182,918	477,796

17. FINANCIAL INSTRUMENTS

	2021 £	2020 £
Financial assets measured at amortised cost	96,023	113,274
Financial assets consist of Trade Debtors and other debtors.		
Financial liabilities measured at amortised cost	26,963	88,106
Financial liabilities consist of Trade Creditors and other creditors.		

18. PENSION COSTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately in an independently administered fund. Contributions totalling £70,023 (2020: £49,569) were paid during the year. At the year-end £Nil was outstanding and included in creditors (2020: £nil)



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Names in testimonials have been changed to protect privacy.

Scripture quotations are from the ESV® Bible (The Holy Bible, English Standard Version®). ©2001 by Crossway, a publishing ministry of Good News Publishers.

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