

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'. The signature is stylized with a large, sweeping initial 'F' and 'G'.

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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 a 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:

Paul Saber

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

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
	244,460	34,661
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.

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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	<u>68,984</u>	<u>32,251</u>	<u>101,235</u>
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	<u>25,986</u>	<u>32,251</u>	<u>58,237</u>
NET BOOK VALUE			
At 31 st March 2025	<u>42,998</u>	-	<u>42,998</u>
At 31 st March 2024	<u>22,977</u>	-	<u>22,977</u>

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
	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
	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 31st 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

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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®),

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BGEA 2025 Annual Report1

Final Audit Report

2025-08-08

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