Company registration number 7521600 (England and Wales)

Charity registration number 1141367 (England and Wales)

BIBLES FOR EUROPE

A COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

BIBLES FOR EUROPE
A COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr W E Lewallen Mr V L Grize Mr J H Davis
Charity number (England and Wales)	1141367
Company number	7521600
Principal address	Bower House Orange Tree Hill Romford Essex RM4 1PB
Registered office	Bower House Orange Tree Hill Romford Essex RM4 1PB
Independent examiner	Azets Audit Services Connexions 159 Princes Street Ipswich Suffolk United Kingdom IP1 1QJ

BIBLES FOR EUROPE
A COMPANY LIMITED BY GUARANTEE
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BIBLES FOR EUROPE
A COMPANY LIMITED BY GUARANTEE
TRUSTEES REPORT REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees, who are also Directors of Bibles for Europe (the Charity) for the purposes of the Companies Act, present the financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association dated 8 February 2011, the Companies Act 2006 and ''Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The Charity's objectives are to advance the Christian faith and to educate people in relation to that faith. The charity is dedicated to giving away free copies of the New Testament Recovery Version Study Bible in the United Kingdom and Europe.

The Charity relies entirely on donations to fulfil our mission. That is how we can make our materials absolutely free to anyone who wants them.

The Charity relies on Christian volunteers' support with their time, their money, and their prayers, so that millions of people can enjoy the free New Testament Recovery Version Study Bible we give away.

The Charity has paid due regard to guidance issued by the Charity Commission in deciding which activities the Charity should undertake.

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' fixed costs expenditure. This level of reserves has been maintained throughout the year.

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

Going concern

The trustees are of the opinion that the Charity has adequate resources available to fund the activities for the foreseeable future and are of the view that the Charity is a going concern.

Structure, governance and management

The Charity is a charitable company limited by guarantee, not having share capital and governed by its Memorandum and Articles of Association dated 8 February 2011. It is registered as a charity with the Charity Commission.

The Trustees, who are also also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr W E Lewallen
Mr V L Grize
Mr J H Davis

Recruitment and appointment of trustees

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees are elected under the terms of the Articles of Association. The first Trustees shall be those persons appointed as directors of the company on its incorporation. Thereafter the Trustees shall be appointed in accordance with the provisions of the Articles.

Mr J H Davis and Mr W E Lewallen, Trustees of the Charity are also Trustees of Amana Trust, a charity registered in England and Wales and with the Charity Commission. All transactions with Amana Trust have been disclosed in the notes to the financial statements.

Mr J H Davis, a Trustee of the Charity is also a Trustee of Living Stream Ministry, a non-profit making organisation incorporated in California, USA. All transactions with Living Stream Ministry have been disclosed in the notes to the financial statements.

Mr J H Davis, a Trustee of the Charity is also a director of Elim Springs, a non-profit making organisation incorporated in Germany. All transactions with Elim Springs have been disclosed in the notes to the financial statements.

Mr W E Lewallen and Mr J H Davis, the Trustees of the Charity are also Trustees of Editions CDV, a non-profit association according to the law of 1901, registered in Lille, France. All transactions with Editions CDV have been disclosed in the notes to the financial statements.

Mr V L Grize, a Trustee of the Charity is also a Trustee of Elim Bücher Lounge, a non-profit association according to the Swiss Civil Code ZGB. All transactions with Elim Bücher Lounge have been disclosed in the notes to the financial statements.

Remuneration policy
The key management of the Charity are the trustees, who play an active role in the day-to-day management of the Charity. All trustees give their time freely and no trustee received payment for professional or other services provided to the Charity during the year. During the year, no salary was paid to the trustees.

Statement of Trustees' Responsibilities
The Trustees, who are also the directors of Bibles For Europe for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

.....
Mr W E Lewallen

Date: .....

BIBLES FOR EUROPE
A COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIBLES FOR EUROPE

I report to the Trustees on my examination of the financial statements of Bibles for Europe (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Barry Gostling, FCCA
Azets Audit Services
Connexions
159 Princes Street
Ipswich
Suffolk
IP1 1QJ
United Kingdom
Date: .....

BIBLES FOR EUROPE
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	**Unrestricted funds 2025**	**Restricted funds 2025**	**Total 2025**	Unrestricted funds 2024	Restricted funds 2024	Total 2024
		£	**£**	**£**	**£**	**£**	**£**
Income from:							
Donations and legacies	**2**	198,095	135	198,230	554,764	928	555,692
Expenditure on:							
Charitable activities	**3**	182,869	1,051	183,920	514,230	824	515,054
Net income/(expenditure) for the year/ Net movement in funds		15,226	(916)	14,310	40,534	104	40,638
Fund balances at 1 January 2025		28,809	2,370	31,179	(11,725)	2,266	(9,459)
Fund balances at 31 December 2025		44,035	1,454	45,489	28,809	2,370	31,179

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BIBLES FOR EUROPE
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Debtors	**8**	555		289	
Cash at bank and in hand		52,258		43,660	
		52,813		43,949	
Creditors: amounts falling due within one year	**9**	(7,324)		(12,770)	
Net current assets			45,489		31,179
Income funds					
Restricted funds	**10**		1,454		2,370
Unrestricted funds			44,035		28,809
			45,489		31,179

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

.....
Mr W E Lewallen
Trustee

Company Registration No. 7521600

BIBLES FOR EUROPE
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**14**		8,598		31,706
Net cash generated from investing activities			-		-
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			8,598		31,706
Cash and cash equivalents at beginning of year			43,660		11,954
Cash and cash equivalents at end of year			52,258		43,660

1 Accounting policies

Charity information

Bibles for Europe is a private company limited by guarantee incorporated in England and Wales. The registered office is Bower House, Orange Tree Hill, Romford, Essex, RM4 1PB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association dated 8 February 2011, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future, as set out in the Trustees report. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

1.4 Income and resources

All income is recognised when the charity has entitlement to the income.

Donations and gifts are recognised in full in the statement of financial activities as soon as they are received.

Donations of bibles and booklets are recognised in the statement of financial activities as soon as they are received.

1.5 Resources expended

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

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and at bank.

1.7 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date, Gains and losses arising on translation are included in net income/expenditure for the period.

2 Income from donations and gifts

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations	198,095	135	198,230	283,542	928	284,470
Donations of Bibles	-	-	-	271,222	-	271,222
	198,095	135	198,230	554,764	928	555,692
Donations and gifts						
Donations and gifts	198,095	-	198,095	283,542	-	283,542
France	-	-	-	-	200	200
Iceland	-	135	135	-	728	728
	198,095	135	198,230	283,542	928	284,470

During the year, the charity received no copies of New Testament Bibles in English and French (2024 - 127,320) and no copies of the Basic Elements of the Christian Life, Volume 1, booklets in English, French and Spanish (2024 - 171,880).

3 Expenditure on charitable activities

	Distribution of Bibles 2025 £	Distribution of Bibles 2024 £
Direct costs		
Costs of Bibles	-	271,222
Office rent, services and expenses	719	11,634
Storage and distribution costs	129,511	171,195
Professional fees	3,799	5,718
Motor and travel	-	3,369
Marketing and advertising	43,632	46,254
Website design, maintenance and IT work	6,259	5,662
	183,920	515,054
Analysis by fund		
Unrestricted funds	182,869	514,230
Restricted funds	1,051	824
	183,920	515,054

4 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

5 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees who received employee benefits of more than £60,000.

There were no employees whose annual remuneration was more than £60,000.

6 Fees for Independent Examination

Included in Legal and Professional fees is £3,799 (2024 - £3,618) for Independent examiner fees paid to the independent Examiner for accountancy services.

7 Taxation

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

8 Debtors

Amounts falling due within one year:	2025 £	2024 £
Prepayments and accrued income	555	289

Debtors are composed of only unrestricted funds.

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,803	3,531
Accruals and deferred income	5,521	9,239
	7,324	12,770

Creditors are composed of only unrestricted funds.

10 Restricted funds

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

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
France	200	-	-	200
Servant support fund	80	-	-	80
Iceland	2,090	135	(1,051)	1,174
	2,370	135	(1,051)	1,454

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
France	-	200	-	200
Servant support fund	80	-	-	80
Iceland	2,186	728	(824)	2,090
	2,266	928	(824)	2,370

Restricted funds refer to donations received for distributing free Bibles in Iceland and France, plus support for a family serving with BFE in Lille, France.

11 Unrestricted funds

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

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	28,809	198,095	(182,869)	44,035

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	(11,725)	554,764	(514,230)	28,809

12 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Current assets/(liabilities)	44,035	1,454	45,489
	44,035	1,454	45,489

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	28,809	2,370	31,179
	28,809	2,370	31,179

13 Related party transactions

Mr J H Davis and Mr W Lewallen, the trustees of the charity are also trustees of Amana Trust, a charity registered in England and Wales and with the Charity Commission. At the year end, the charity has a balance of £1,739 owing to Amana Trust (2024 - £1,739) for supplies. During the year, Bibles for Europe paid £1,123 (2024: £nil) to Amana Trust in respect of office rental space.

Mr J H Davis is also a trustee of Living Stream Ministry, a non-profit making organisation incorporated in California, USA. During the year, Living Stream Ministry made donations of £50,000 (2024 - £381,222), including gifts in kind of £nil (2024 - £271,222) in copies of Bibles for the free distribution of Bibles in Europe.

Mr W Lewallen and Mr J H Davis, the trustees of the charity are also trustees of Editions CDV, a non-profit making association according to the law of 1901, registered in Lille, France. During the year, the charity paid Editions CDV £85,400 (2024 - £78,820) for rent, maintenance and security of the warehouse and distribution costs of Bibles in France.

14 Cash generated from operations

	2025 £	2024 £
Surplus for the year	14,310	40,638
Movements in working capital:		
(Increase)/decrease in debtors	(266)	746
(Decrease) in creditors	(5,446)	(9,678)
Cash generated from operations	8,598	31,706

15 Analysis of changes in net funds

The charity had no debt during the year.