



Stichting Jesus.net Foundation
Attn. to the board
Dwerggras 30
3068 PC ROTTERDAM

Annual report 2025



TABLE OF CONTENTS

Page

1. Directors' report

1.1 Directors' report

4

2. Financial statements

2.1 Balance sheet as of 31 December 2025

10

2.2 Statement of income and expenditure 2025

12

2.3 Notes to the financial statements

13

2.4 Notes to the balance sheet

17

2.5 Notes to the statement of income and expenditure

22



1. DIRECTORS' REPORT



Stichting Jesus.net Foundation

1.1 Directors' report

1. Objective, Mission and Vision

Jesus.net's mission is: "To see a world where every single person has free access to the Gospel, comes to know God, grows in Jesus, and can easily share their faith."

Jesus.net partners with Christian organizations, churches, and ministries around the world to connect people with the Gospel of Jesus Christ through digital means and to support them as they grow in their faith.

We believe in a world where every person has free access to the Gospel in his or her own language and culture. Through websites, social media, video, online courses, email programs, and other digital resources, we help people get to know God, grow in their faith, and connect with a local faith community.

2. Major risks and uncertainties

Jesus.net's activities are primarily funded by recurring donations from individual donors, contributions from funds and foundations, and donations from larger donors

Risks:

Dependence on Fundraising

Changes in economic conditions may affect donors' willingness and ability to contribute to the work of Jesus.net.

Dependence on Larger Donors

A portion of our revenue comes from a limited number of larger donors and foundations. Changes in their financial capacity or priorities may affect the funds available to us.

Digital Dependency

A significant portion of Jesus.net's reach occurs through digital platforms and advertising networks. Changes in algorithms, regulations, or advertising costs may affect the reach and effectiveness of our activities.

Technological Developments

Rapid developments in artificial intelligence and digital technology require ongoing investment to remain relevant and effective.

Risk Management Measures:

- Further diversification of revenue sources through expanded private fundraising, major donors, and grants.
- Investments in our own digital platforms and infrastructure.
- Strengthening international partnerships within the Jesus.net network.
- Ongoing development of new technologies and applications to support the mission.



Stichting Jesus.net Foundation

1.1 Directors' report

Expected Impact of Risks:

The board considers the current reserves and the diversification of revenue to be sufficient to ensure the organization's continuity. At the same time, ongoing attention to fundraising and innovation remains essential.

3. Goal achievement

Growth in Reach and Impact

By 2025, Jesus.net had achieved further growth in its global digital ministry. Through websites, social media, video platforms, online courses, and email programs, millions of people were reached with the gospel.

Language Expansion.

In line with the strategic focus on the most unreached populations, further investments were made in new languages and existing language projects. Particular attention was given to languages in Asia, the Middle East, and other regions where access to Christian content is limited.

Digital Discipleship Programs.

In addition to evangelism, there was a strong emphasis on faith growth and discipleship in 2025. Various online programs were further developed to help people grow in their relationship with Jesus and connect them with local faith communities.

A Miracle Every Day

The A Miracle Every Day program remained one of the most important discipleship initiatives within the network. The program was further expanded into multiple languages and reached hundreds of thousands of active participants worldwide every day.

Partnership with The Chosen.

The partnership with The Chosen was further strengthened in 2025. New initiatives were developed to guide viewers of the series toward deeper faith and discipleship.

Innovation and Technology

In 2025, Jesus.net continued to invest in the development of digital platforms and applications based on artificial intelligence. These developments are aimed at providing more personalized support to visitors on their faith journey and improving the scalability of digital ministry.



Stichting Jesus.net Foundation

1.1 Directors' report

4. Financial Policy and Financial Results

Income and Expenses:

The foundation's revenue consists primarily of donations from private donors, contributions from foundations, and project-based funding.

Recurring donations are an important part of the revenue and contribute to the organization's stability.

Fundraising

In 2025, the foundation continued to actively invest in the further development of its fundraising efforts. The focus was on strengthening existing relationships and increasing the number of regular donors.

Management and Reserves

The board strives to implement a responsible financial policy that ensures sufficient reserves are maintained to guarantee the organization's continuity and to absorb temporary fluctuations in revenue.

The existing reserves are considered appropriate in relation to the scope of the organization's activities and the risks it faces.

5. Governance

Jesus.net's governance structure is transparent and effective.

Management and Oversight

The foundation has a supervisory board consisting of international board members who serve in an unpaid capacity.

The board oversees the organization's strategy, financial position, and general operations.

Code of Conduct and Guidelines

Jesus.net operates in accordance with established policy frameworks and guidelines regarding integrity, privacy, financial accountability, and the responsible use of technology.



Stichting Jesus.net Foundation

1.1 Directors' report

6. Communication with Stakeholders

Jesus.net places great importance on open communication with donors, partners, employees, volunteers, and other stakeholders.

Communication takes place through various channels, including:

- Newsletters;
- Websites and online platforms;
- Social media;
- Impact reports;
- Personal contact with partners and donors;
- International meetings within the Jesus.net network.

The goal is to ensure transparency regarding both the organization's activities and its financial results.

7. Expected Course of Events

For 2026, the board expects further growth of activities within the existing strategic frameworks.

Key priorities are:

- Further expansion in priority languages and regions;
- Strengthening online discipleship programs;
- Further development of AI-supported applications;
- Deepening international partnerships;
- Continued development of shared digital infrastructure within the global network.

The board expects these developments to contribute to a further increase in the foundation's social and spiritual impact.



Stichting Jesus.net Foundation

1.1 Directors' report

8. Social Aspects of Entrepreneurship

Social Impact

Jesus.net's core mission is to make the Gospel accessible worldwide and to support people in their personal faith development. In doing so, the foundation contributes to the well-being and spiritual development of people around the world.

Environmental Aspects

As a digital organization, Jesus.net has a relatively small ecological footprint. Where possible, the organization uses sustainable modes of transportation and makes efficient use of digital collaboration tools.

Employees and Volunteers

Jesus.net invests in a healthy work environment for employees and volunteers, with a focus on personal development, collaboration, and well-being.

9. Conclusion

The year 2025 was marked by continued growth, international expansion, and technological innovation. Jesus.net has further strengthened its position as a global digital evangelism and discipleship network and has once again reached large numbers of people with the gospel of Jesus Christ.

The board expresses its gratitude to staff, volunteers, partners, donors, and all those involved who have contributed to fulfilling this mission.

This version is more in line with the style typically expected by auditors and ANBI auditors: factual, cautiously worded, and without specific impact claims that may still need to be substantiated in the financial statements or impact report.



2. FINANCIAL STATEMENTS



Stichting Jesus.net Foundation

2.1 Balance sheet as of 31 December 2025

		31 December 2025		31 December 2024	
ASSETS		€	€	€	€
Fixed assets					
<i>Tangible fixed assets</i>	[1]				
Software		1.444		21.511	
Inventory		<u>17.050</u>		<u>26.250</u>	
			18.494		47.761
<i>Financial fixed assets</i>					
Other assets	[2]	<u>74.612</u>		<u>79.312</u>	
			74.612		79.312
Current assets					
<i>Receivables</i>					
Trade receivables	[3]	35.251		20.923	
Other receivables	[4]	7.666		7.666	
Other prepayments and accrued income	[5]	61.888		257.928	
			104.805		286.517
<i>Cash at bank and in hand</i>	[6]		216.989		385.812
Total assets			<u><u>414.900</u></u>		<u><u>799.402</u></u>



Stichting Jesus.net Foundation

2.1 Balance sheet as of 31 December 2025

		31 December 2025		31 December 2024	
LIABILITIES		€	€	€	€
Eigen vermogen					
<i>Reserve and funds</i>					
Foundation reserve	[7]	<u>71.310</u>		<u>542.629</u>	
			71.310		542.629
<i>Funds</i>					
Funds	[8]	<u>60.679</u>		<u>60.679</u>	
			60.679		60.679
Current liabilities					
Accounts payable	[9]	130.639		40.510	
Taxes and premiums social insurance	[10]	34.205		36.057	
Other debts	[11]	2.500		2.500	
Accrued liabilities	[12]	<u>115.567</u>		<u>117.027</u>	
			282.911		196.094
Total liabilities			<u><u>414.900</u></u>		<u><u>799.402</u></u>

Rotterdam, June 29, 2026
Stichting Jesus.net Foundation

Mr. R. Allat

Mr. E.F. Célèrier

Mrs. C.M.R. Barry-Duc



Stichting Jesus.net Foundation

2.2 Statement of income and expenditure 2025

		2025	Budget 2025	2024
		€	€	€
Benefits of private individuals	[13]	955.539	1.143.235	808.419
Benefits of companies	[14]	59.632	93.250	77.795
Benefits of affiliated non-profit organizations	[15]	1.041.453	1.458.285	1.275.982
Benefits of other affiliated non-profit organizations	[16]	2.126	-	194.524
Benefits in return for the supply of products and services	[17]	508.439	692.650	595.127
Other benefits	[18]	18.943	70.800	26.008
Sum of the benefits		<u>2.586.132</u>	<u>3.458.220</u>	<u>2.977.855</u>
Expenditure spent on objectives	[19]	2.660.997	3.012.729	2.356.269
Costs of sales	[20]	42.083	49.288	25.149
Activity charges		<u>2.703.080</u>	<u>3.062.017</u>	<u>2.381.418</u>
Gross operating result		-116.948	396.203	596.437
Fundraising costs	[21]	872	-	440
Costs of management and administration	[22]	300.944	391.940	381.188
Total operating result		<u>301.816</u>	<u>391.940</u>	<u>381.628</u>
Operating result		<u>-418.764</u>	<u>4.263</u>	<u>214.809</u>
Interest and similar income	[23]	5.077	610	462
Interest and similar expenditure	[24]	-57.633	-44.851	-30.153
Total financial income and expenditure		<u>-52.556</u>	<u>-44.241</u>	<u>-29.691</u>
Resultaat		<u>-471.320</u>	<u>-39.978</u>	<u>185.118</u>
Result		<u>-471.320</u>	<u>-39.978</u>	<u>185.118</u>
Destination result				
Other reserve		-471.320	-	185.118
		<u>-471.320</u>	<u>-</u>	<u>185.118</u>



Stichting Jesus.net Foundation

2.3 Notes to the financial statements

General notes

Activities

The activities of Stichting Jesus.net Foundation, having its registered office at primarily consist of:

- the worldwide spread of the gospel through the internet through the propagation of the vision

The actual activities are carried out at Dwerggras 30, Rotterdam.

Registered office, legal form and registration number at the chamber of commerce

Stichting Jesus.net Foundation, has been registered at the Chamber of Commerce under file number 55719139.

General accounting policies

General

The financial statements are drawn up in accordance with the generally accepted principles for financial reporting in the Netherlands.

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost. In the balance sheet, income statement and the cash flow statement, references are made to the notes.

Comparison with previous year

The valuation principles and method of determining the result are the same as those used in the previous year, with the exception of the changes in accounting policies as set out in the relevant sections.

Currency

Items included in the financial statements of the company are valued with due regard for the currency in the economic environment in which the company carries out most of its activities (the functional currency). The financial statements are denominated in euros; this is both the functional currency and presentation currency of the company.

Exceptional items

Exceptional items are items of income and expense from the normal, non-incidental activities or transactions, but which need to be disclosed separately on the basis of the nature, size or incidental character of the item.



Stichting Jesus.net Foundation

2.3 Notes to the financial statements

ACCOUNTING POLICIES APPLIED TO THE VALUATION OF ASSETS AND LIABILITIES

Tangible fixed assets

Other tangible fixed assets are valued at historical cost or production cost including directly attributable costs, less straight-line depreciation based on the expected future life and impairments. Subsidies on investments will be deducted from the historical cost price or production cost of the assets to which the subsidies relate.

Financial fixed assets

Other receivables

Other receivables presented under financial assets include issued loans and other receivables as well as purchased loans that will be held to their maturity date. These receivables are initially measured at fair value and subsequently carried at amortised cost. If loans are issued at a discount or premium, the discount or premium is recognised through profit or loss over the maturities of the loans using the effective interest method. Also transaction costs are included in the initial valuation and recognised through profit or loss as part of the effective interest method. Impairment losses are deducted from amortised cost and expensed in the income statement.

Accounts receivable

Receivables are initially valued at the fair value of the consideration to be received, including transaction costs if material. Receivables are subsequently valued at the amortised cost price. Provisions for bad debts are deducted from the carrying amount of the receivable.

Cash at bank and in hand

Cash at bank and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at bank and in hand is carried at nominal value.

Vastgelegd vermogen

Het vastgelegd vermogen is dat gedeelte van het eigen vermogen dat is afgezonderd omdat daaraan een beperktere bestedingsmogelijkheid is gegeven dan gezien de doelstelling van de stichting zou zijn toegestaan. Als deze beperking door derden is aangebracht, wordt dit deel van het vermogen aangeduid als bestemmingsfonds.

Kortlopende schulden

Kortlopende schulden worden bij de eerste verwerking gewaardeerd tegen reële waarde. Kortlopende schulden worden na eerste verwerking gewaardeerd tegen de bedragen waartegen de schuld moet worden afgelost.



Stichting Jesus.net Foundation

2.3 Notes to the financial statements

PRINCIPLES FOR THE DETERMINATION OF THE RESULT

General

The result is the difference between the realisable value of the goods/services provided and the costs and other charges during the year. The results on transactions are recognised in the year in which they are realised.

Profit or loss is determined taking into account the recognition of unrealised changes in fair value of investment property, securities included in current assets and derivative financial instruments not designated as hedging instruments.

Revenue recognition

General

Net turnover comprises the income from the supply of goods and services and realised income from construction contracts after deduction of discounts and such like and of taxes levied on the turnover.

Sales of goods

Revenues from the goods supplied are recognised when all significant risks and rewards in respect of the goods have been transferred to the buyer.

Sales of services

Revenues from the services rendered are recognised in proportion to the services delivered, based on the services rendered up to the balance sheet date in proportion to the total of services to be rendered.

Costs

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.

Employee benefits

Benefits to be paid periodically

The benefits payable to personnel are recorded in the profit and loss account on the basis of the employment conditions.

Exceptional items

Exceptional items are items of income and expense from the normal, non-incidental activities or transactions, but which need to be disclosed separately on the basis of the nature, size or incidental character of the item for reasons of analysis and comparability of the results. Also, income and expenses that should be allocated to another financial year are disclosed by the nature and amount.



Stichting Jesus.net Foundation

2.3 Notes to the financial statements

Financial income and expense

Interest income and interest expenses

Interest income and expenses are recognised on a pro rata basis, taking account of the effective interest rate of the assets and liabilities to which they relate. In accounting for interest expenses, the recognised transaction expenses for loans received are taken into consideration.

Currency translation differences

Currency translation differences arising upon the settlement or conversion of monetary items are recognised in the income statement in the period that they are realised, unless hedge accounting is applied.

Capitalisation of interest charges

Interest charges are capitalised during the manufacturing period of an asset, if it requires a significant amount of time to bring the asset into a condition for its use or sale. The interest to be capitalised is calculated based on the interest payable on loans specifically taken out for the manufacturing or based on the weighted interest rate of loans which cannot be explicitly attributed to the manufacturing of an asset, in proportion to the manufacturing expenses and period.



Stichting Jesus.net Foundation

2.4 Notes to the balance sheet

ASSETS

FIXED ASSETS

Tangible fixed assets [1]

A summary of the movements of tangible fixed assets is given below:

	Software €	Inventory €
Acquisition value	128.074	54.238
Accumulated depreciations	-106.563	-27.988
Book value as of 1 januari	<u>21.511</u>	<u>26.250</u>
Investments	-	2.025
Desinvestments	-	-3.315
Depreciations desinvestments	-	1.810
Depreciations	-20.067	-9.720
Movements 2025	<u>-20.067</u>	<u>-9.200</u>
Acquisition value	128.074	52.948
Accumulated depreciations	-126.630	-35.898
Book value as of 31 december	<u>1.444</u>	<u>17.050</u>
Depreciation percentages:		
Inventory	20 %	
Software	20 %	

Financial fixed assets

	31-12-2025 €	31-12-2024 €
Other assets [2]		
Costs paid in advance "A Miracle Every Day"	<u>74.612</u>	<u>79.312</u>



Stichting Jesus.net Foundation

2.4 Notes to the balance sheet

Costs paid in advance "A Miracle Every Day"

Value as of 1 January

Release

Value as of 31 December

2025	2024
€	€
79.312	84.012
-4.700	-4.700
<u>74.612</u>	<u>79.312</u>

CURRENT ASSETS

Receivables

Trade receivables [3]

Debtors

31-12-2025	31-12-2024
€	€
<u>35.251</u>	<u>20.923</u>

A provision for doubtful accounts is not considered to be necessary.

Other receivables [4]

Deposits

Other receivable

31-12-2025	31-12-2024
€	€
6.666	6.666
1.000	1.000
<u>7.666</u>	<u>7.666</u>

Other prepayments and accrued income [5]

Items still to be received

Amounts paid in advance

Sales accruals

31-12-2025	31-12-2024
€	€
18.489	87.852
26.675	75.019
16.724	95.057
<u>61.888</u>	<u>257.928</u>



Stichting Jesus.net Foundation

2.4 Notes to the balance sheet

Cash at bank and in hand [6]

Rabobank, current account
Rabobank, current account
Rabobank, savings account
Triodosbank, current account
Triodosbank, savings account
Bankaccount Thailand THB
Wise USD-account
Mollie PSP
Wise account BE
Bankaccount Thailand THB
Cash Polish zloty (PLN)

31-12-2025	31-12-2024
€	€
46.338	64.525
40.813	5.094
61.000	103.502
117	10.309
356	90.000
-	10.680
57.855	100.787
882	915
348	-
9.266	-
14	-
216.989	385.812



Stichting Jesus.net Foundation

2.4 Notes to the balance sheet

LIABILITIES

RESERVE AND FUNDS

Reserve and funds

Foundation reserve [7]

Value as of 1 January

Result

Reserve The Life of Jesus

Value as of 31 December

2025	2024
€	€
292.630	107.511
-471.320	185.118
250.000	250.000
<u>71.310</u>	<u>542.629</u>

31-12-2025	31-12-2024
€	€

Funds [8]

Fund A Miracle Every Day new languages

<u>60.679</u>	<u>60.679</u>
---------------	---------------

CURRENT LIABILITIES

31-12-2025	31-12-2024
€	€

Accounts payable [9]

Creditors

<u>130.639</u>	<u>40.510</u>
----------------	---------------

31-12-2025	31-12-2024
€	€

Taxes and premiums social insurance [10]

Value added tax

Wage tax

1.466	5.853
32.739	30.204
<u>34.205</u>	<u>36.057</u>

31-12-2025	31-12-2024
€	€

Other debts [11]

Other debts

<u>2.500</u>	<u>2.500</u>
--------------	--------------



Stichting Jesus.net Foundation

2.4 Notes to the balance sheet

Accrued liabilities [12]

Accounting fees
Amounts to be paid for The Chosen
Reservation holiday allowance
Other amounts to be paid
Sales accruals - deferred revenue
Purchase accruals - accrued costs
Stripe Madagascar
International Card Services

31-12-2025	31-12-2024
€	€
-	3.000
-	17.427
45.602	53.402
304	43.198
10.583	-
58.952	-
9	-
117	-
115.567	117.027



Stichting Jesus.net Foundation

2.5 Notes to the statement of income and expenditure

	2025	Budget 2025	2024
	€	€	€
Benefits of private individuals [13]			
Benefits of private individuals	955.539	1.143.235	808.419
Benefits of companies [14]			
Benefits of companies	59.632	93.250	77.795
Benefits of affiliated non-profit organizations [15]			
Benefits of affiliated non-profit organizations	1.041.453	1.458.285	1.275.982
Benefits of other affiliated non-profit organizations [16]			
Benefits of other affiliated non-profit organizations	2.126	-	194.524
Benefits in return for the supply of products and/or services [17]			
Benefits in return for the supply of products and services	508.439	692.650	595.127
Other benefits [18]			
Other benefits	18.943	70.800	26.008
Expenditure spent on objectives [19]			
Expenditure spent on objectives	2.660.997	3.012.729	2.356.269
Costs of sales [20]			
Costs of sales	42.083	49.288	25.149
Fundraising costs [21]			
Fundraising costs	872	-	440



Stichting Jesus.net Foundation

2.5 Notes to the statement of income and expenditure

	2025	Budget 2025	2024
	€	€	€
Costs of management and administration [22]			
Car costs	4.624	-	1.593
General expenses	18.294	31.621	33.806
Housing costs	49.219	48.000	77.950
Office costs	40.500	112.319	6.566
Staff costs wages and salaries	188.307	200.000	258.505
Selling costs	-	-	2.263
Other costs	-	-	505
	<u>300.944</u>	<u>391.940</u>	<u>381.188</u>
Financial income and expenditure			
Interest and similar income [23]			
Interest received	<u>5.077</u>	<u>610</u>	<u>462</u>
Interest and similar expenditure [24]			
Bank charges	6.420	14.340	5.418
Payment systems costs	35.608	30.511	24.689
Rate differences	15.605	-	46
	<u>57.633</u>	<u>44.851</u>	<u>30.153</u>