

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

England & Wales · Charity number 235080

Details

Other names	BRITISH ISLES CHILD EVANGELISM FELLOWSHIP LTD, CEF OF BRITAIN
Status	Registered
Legal form	Charitable company
Company number	00570740
Registered	1965-05-24
Register	View on the Charity Commission register

Contact

Address 25 Felton Road
Poole
Dorset
BH14 0QR

Phone 07798727444

Email info@cefbritain.org

Website www.cefbritain.org

Activities

Objects: TO ADVANCE IN THE UNITED KINGDOM AND ELSEWHERE THE EVANGELICAL CHRISTIAN FAITH AND IN PARTICULAR CHILD EVANGELISM AND RELIGIOUS TRAINING.

Activities: CEF has workers serving in different capacities and volunteers assisting with teaching children The Gospel. Programmes include good news clubs, holiday bible clubs, 5 day clubs, children's rallies, and ministry to schools. CEF also has training programmes, organises prayer ministries and has a range of publications. Designated gifts are received for the support of workers and projects overseas.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£181,084	£231,098	-	-
2024-01-31	£135,752	£176,914	-	-
2023-01-31	£285,462	£193,726	-	-
2022-01-31	£317,194	£227,295	-	-
2021-01-31	£235,990	£242,861	-	-

Trustees

Name	Role	Appointed
KENNETH DAVID CRAWFORD COOK	Chair	
ALLEYN PATRICIA WILSON		2012-10-19
Karen Fiona Johnston		2015-01-20
Louis Berkeley		2024-01-23
Paul Whalley		2024-09-17
Timothy David Creighton		2021-12-01
William Nicholas Randall		2013-12-12

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

England & Wales - Charity number 235080

Accounts



Child Evangelism Fellowship of Britain

Company Limited by Guarantee

**Annual Report and Financial Statements
For the year ended 31 January 2025**

Company Registration Number: 570740

Charity Registration Number (England): 235080

Charity Registration Number (Scotland): SC0403

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Annual Report and Financial Statements For the year ended 31 January 2025 Contents



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CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Legal and Administrative Information For the year ended 31 January 2025

Charity Name	Child Evangelism Fellowship of Britain
Charity Registration no.	235080 (England) SC040343 (Scotland). The Charity was registered with the Charity Commission on 24 May 1965
Company Registration no.	570740. The company was incorporated on 24 August 1956
Registered Office	25, Felton Road, Poole, Dorset BH14 0QR
Governing Document	<p>Memorandum and Articles of Association of 24 August 1956, as amended on 8 February 1964, as amended by special resolution of 22nd February 2002, as amended for change of name dated 23 August 2002 and 25 June 2005, as amended by special resolution 22 June 2013 which were agreed and approved by special resolution on 5 May 2021.</p> <p>The principal object of CEF of Britain as set out in its Articles of Association is to advance in the United Kingdom and elsewhere the Evangelical Christian Faith and in particular Child Evangelism and religious teaching. In particular it was set up to:</p> <ul style="list-style-type: none">• Extend the Christian faith amongst children through various means;• To train teachers in the Lord's work; and• To distribute relevant literature.
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <p>L Berkeley D Cook T Creighton C Holt K Johnston W Randall P Whalley A Wilson</p> <p style="text-align: right;">Appointed 17 September 2024</p>
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity, are the Finance Administrator.
Bankers	Royal Bank of Scotland Kilmarnock Branch 96 John Finnie Street Kilmarnock Scotland KA1 1NY
Independent Examiner	Christine Cheung-Poston ACCA Flat 48, Samford House, Charlotte Terrace, Islington, London N1 0JF

Annual Report of the Trustees For the year ended 31 January 2025

The Trustees submit their annual report and the financial statements of Child Evangelism Fellowship of Britain (“the Charity”) for the year ended 31 January 2025. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1. Trustees

The Trustees shall not be less than five or more than twenty-five in number. Additional trustees are appointed by the Board. The practice is that each year one third of the trustees retires by rotation but can offer themselves for re-election. Under the revised Articles of Association, the Trustees are referred to as the National Committee. Each local committee has the right to propose one person to the National Committee. There is one local committee in East London.

The Trustees meet in person three times per annum to discuss a full range of matters relating to strategy, project work, recruitment, finances and general administration, with three shorter operational Zoom meetings in between.

The induction process for any individual newly-appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and receipt of copies of:

- Code of Practice (Policy & Regulations)
- The most recent financial statements

I.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity and its finances. The Trustees believe that, by monitoring reserve levels, by developing controls over key financial systems, and by having the operational risks faced by the Charity reviewed, they have established systems and procedures to mitigate those risks.

2. Activities & Public Benefit

The trustees seek to ensure that the Public benefit requirement is considered as CEF of Britain facilitates the advancement of the Evangelical Christian Faith in particular Child Evangelism both in the UK and elsewhere and having paid due regard to the Charity Commission guidance on public benefit. The training of volunteers as teachers is an integral part of the work of CEF. CEF of Britain is one of a number of organisations which operate under the name of Child Evangelism Fellowship in various countries around the world. The International Headquarters of Child Evangelism Fellowship Incorporated are in Warrenton, Missouri, USA. Most countries are separate organisations although they are linked in regional groups for assistance in the development of the work, training, provision of literature and web-based facilities. Over the years many people from Britain have attended the three-month training course at the former European Headquarters of Child Evangelism Fellowship at Kilchzimmer in Switzerland. The specific objects are the advancement of the Christian religion.

The trustees seek regular feedback from volunteers, training participants, and church partners to help inform and shape the charity’s activities. Insights from local churches, online training users, and children’s ministry leaders are used to improve content, adapt training delivery, and better serve those involved in sharing the gospel with children.

Annual Report of the Trustees For the year ended 31 January 2025

3. Achievements and Performance

We praise God for every encouragement in the ministry of CEF of Britain during 2024. During this year all involved in CEF of Britain enabled many more children to be reached with the gospel than in the previous year. CEF ministry with children in Britain now has a very small amount of live online outreach, although most of the training courses are online. Face-to-face regular clubs and other activities with children have increased by 50% from 2023. More training courses for volunteers, workers and those involved in local church ministry took place online as well as in-person local church conferences in Cornwall and Chester. Online continues to be the most effective method of training due to the widely dispersed location of the workers, enquirers and volunteers from all parts of England, Scotland and Wales. New contacts continue to be introduced to CEF of Britain through the online “Equip” course, which completed its fifteenth cohort in 2024, benefiting individuals, groups of children’s workers and Sunday School teachers from an ever widening range of different churches. The “Teaching Children Effectively” (TCEI) course was held online once more and it is hoped to run at least two of these courses annually, depending on the demand. TCEI provides develops the principles and practices of the core aspects CEF ministry and is a more detailed training programme for new enquirers and volunteers, following the introductory Equip course.

Annual statistics reveal steady progress in 2024, when, compared to outstanding growth in 2023, just over 8% more children were reached. This growth increased further when the numbers of children impacted through the online Wondersurf digital ministry were included from the European HQ. Face-to-face contact with children in 2024 totalled 9,661, significantly higher than the previous highest number of 6,226 in 2017. However, more than 50% fewer people were trained in 2024 than in the previous year. In 2024 the number of volunteers increased by six people, compared to the declining numbers in previous years. The support team marginally increased again from 37 to 38, having decreased in 2023. Online content views decreased significantly by 66% having decreased marginally in 2023 by about 11%. Online views are conservative estimates, the accuracy of total online viewing data figures are hard to measure given the limited administrative and support time available to provide detailed monitoring and analysis. Unlike previous recent years and without another national campaign of gospel literature distribution, in 2024 only 5,211 booklets were distributed without personal contact, compared with 400,000 and more than 300,000 in the previous two years respectively.

The CEF of Britain website (www.cefbritain.org) was regularly updated with new content for workers, churches and volunteers with newsletters, training courses, recorded Bible lessons and missionary stories for children’s ministry until early May 2024, when the website creator and manager suddenly passed away after a short illness. The website is meant to be the go-to source for resources and projects, providing tools to share the vision and range of the workers’ ministries and be a good way to introduce new contacts and potential supporters to CEF ministry as well as be an informative resource for the wider public. The website continues to help parents apply for their children freely to receive Bibletime Correspondence Course lessons by post. Children accessing this resource reduced by 50% from the significant increase in 2023.

Children's Ministries (figures for previous year in brackets)

The number of Good News Clubs increased by 50% to 15 (10), 5 (5) of which are church related, 0 (1) is in a school. 0 (1) live online Good News Clubs took place. Schools’ ministry reduced from last year at 3 (4). Schools. Opportunities for CEF workers to take school classes or assemblies appear to be few. The number of Holiday Bible Clubs slightly increased to 12 (11) although the number of children contacted through HBCs decreased to 300 (372). The number of 5-Day Clubs in the open-air doubled to 8 (4) and 91 (56) children were contacted. A great help in the summer outreach has been provided by Momentum teams from CEF of Ireland, supporting outreach in London and in Livingston, which recommenced in Scotland in 2024. There was one in-person camp in South Wales contacting 7 children (18). The Christmas/Easter Clubs reduced to 29 (34) with children contacted significantly increasing to 717 (480), by far the highest number in recent years. The Bibletime correspondence course for children, decreased to 55 (111) children actively participating on the course. Other children follow online content on www.wonderSurf.com, the international website devoted for children in Europe.

Through all these ministries the number of children contacted continued to increase to 9,661 (8,922). Other children’s ministry contact included online audio stream, YouTube, Vimeo and Zoom meetings. Other events, such as church related children’s meetings, toddler groups, youth groups, Away Days, Church and Sunday Club Kids all contributed to this increase.

**Annual Report of the Trustees
For the year ended 31 January 2025**

	Numbers of people or ministries		Numbers of children	
	2024/25	2023/24	2024/25	2023/24
Workers	15	13	n/a	n/a
Volunteers	38	32	n/a	n/a
Good News Clubs	15	10	323	440
Regular school classes/assemblies	3	4	212	464
Holiday Bible Clubs	12	11	300	372
Junior Youth Challenge Groups	5	3	39	34
3 Day/5 Day Clubs	8	4	91	56
Camps	1	1	7	18
Christmas/Easter clubs	29	34	717	480
Bibletime correspondence course	1	1	55	111
Other ministries			7,917	3,821
Total			9,661	8,922

Training and Promotion (figures for previous year in brackets)

Slightly decreasing in number since the previous year, 4 (5) one-day church related training seminars took place, yet the number of people trained in these events increased to 52 (46). Other training events included 6 (4) Equip courses, training 78 (59) people. There was 1(4) Christmas Party Club training class with 16 (21) people attending.

The total number of people trained in 2024 was 281 (607), representing a significant decrease on 2023 yet still an encouraging number compared to previous years. 1 (4) Holiday Bible Club and camp training course was held, with 49 (117) candidates. Thirdly, there were two children’s ministry conference training event held in Chester and Cornwall with an attendance of 30 (238).

The national newsletter "Sharing the Vision" continues to be issued to about 2,000 people, Bible Colleges and churches by post and e-mail. It was mailed out in March and in September. One of the workers in East London has an internet blog, www.lettheirlightshine.com, which continued to reach a significant audience of 97,201 (91,793).

The number of promotional meetings by workers reduced to 33 (41), reaching 887 (2,431) people. CEF of Britain was represented with resources and personnel at the annual Keswick Conventions in Cumbria and Ayrshire and also at the Aber Conference and at Keswick-in-Wales, the latter providing an opportunity for two workers and a volunteer to lead the children’s ministry programme, which was much appreciated.

252 (44) people were contacted at the 3 (2) fellowship evenings/CEF conferences. Residential workers’ conferences were held over a weekend at the Pioneer Centre in February.

There were at least 87 (89) personal visits to promote CEF of Britain through which at least 175 (107) people were contacted. There were three opportunities to participate in the Hope FM Community Now radio show, providing an increased and valuable promotion of CEF, which is the result of the formal partnership with HopeFM, together with some promotion for one month on Premier Christian Radio. In January 2025, the part-time consultant, appointed to present the CEF ministry in 2024 to new networks, individuals, churches and conferences in Britain to raise the profile of CEF, was reappointed having made an encouraging number of introductions to CEF in new areas in Britain, which continue to be further explored.

Annual Report of the Trustees For the year ended 31 January 2025

Prayer Programme (figures for previous year in brackets)

The 2024 prayer programme showed encouraging and increasing progress. The annual World Day of Prayer (WDoP) on the first Wednesday in November began in the European region with the monthly Zoom Hope for Europe prayer meeting. It was followed by a CEF Europe organised Zoom prayer meeting in the afternoon, using regional and international prayer items in a booklet which was provided by CEF International HQ. In Britain there were 7 (3) formal organised WDoP meetings with a total of 76 (13) people, specifically for the needs of CEF worldwide and in Britain. Two workers organised a WDoP prayer clock inviting people to join in prayer over a 24 hour period.

Praying together continues, with monthly meetings for Hope for Europe and European Partnership Ministry Shortfall. Prayer for CEF of Britain is promoted by publishing a bi-monthly prayer calendar, posted by mail and digitally emailed to more than 200 people and is also downloadable from the website. The number of regular prayer meetings increased to 15 (4), with the number of people involved also increasing to 174 (79). Unexpectedly, the number of individual prayer partners decreased to 856 (1,073), which the charity is looking to increase in the year ahead.

Workers and Committees

The total number of workers increased to 15 (13) in 2024. A new part-time worker was recruited to strengthen the administrative support function of the charity. Two sisters on Tier 5 Religious Worker visas from Trinidad, were successfully appointed to new full-time ministry roles, one developing new CEF ministry in Watford and one with digital oversight responsibilities both sponsored for Tier 2 Minister of Religion visas. Together with a part-time worker in South Wales, they all continued as candidates-in-training, having completed the CMLC in December 2022, and continued to build their financial and prayer support in order to sustain future full-time ministry. We thank God for all the workers and praise Him that the three candidates-in-training were approved as workers in January 2025. We rejoice in seeing higher numbers of volunteers in 2024, the number of volunteers increasing to 38 (32). Two applicants, interviewed and appointed as volunteers in 2022, remain as volunteers, although one of them completed the Instructor of Teachers 1 course in 2024, so that she can join the TCEI teaching team. We pray that God will call them both to become full-time workers. The wider support team of workers, part-time administrative support staff, approved volunteers, missionaries, committee members, advisers and consultants has slightly increased to 38 (37), demonstrating that the Lord of the harvest is sending out more workers into his harvest field (Luke ch.10 v.2).

There continues to be a small team of full-time workers in London, with 2 British Nationals and one missionary from CEF Korea, representing something of the ethnic diversity of the city. The work in South Wales is growing under the direction of the candidate-in-training.

The team in Scotland currently sits at 4 (5), with one married couple, who are part-time workers in Glasgow, having limited ministry opportunities. The other married couple in Scotland moved house to be nearer Glasgow and have experienced some encouraging opportunities to build their ministry through openings with new churches and schools.

The charity employs a part-time finance manager and part-time office manager who together oversee the communications hub from the National Office. Their work involves liaising regularly both with the Treasurer and chairman, along with reforming and streamlining the administration and financial activities along with performing the day-to-day administration and finance of the charity.

The National Committee membership increased to 8 (7), appointing Paul Whalley in September to strengthen the Child Protection and Safeguarding work of the Trustees. There have been no changes to the membership of the Reference Council.

The National Committee continues a prayerful search for new National Directors. Until appointments are made, the National Committee continues to be helpfully assisted in its oversight of the ministry in Britain by Andrew and Beulah McMullan, Area Directors for SW Europe. In the absence of a current National Director, members of the National Committee continued to provide pastoral oversight and ministry supervision for each of the workers.

The National Committee reviewed the seven action plans of the previous strategic plan for the future ministry in Britain using them to draft plans for all seven focus areas for the successive 2023-2025 strategic plan. Progress of these objectives continue to be monitored by National Committee members. The strategic plans of the workers remain to be developed, albeit actively encouraged. Monthly reports from the workers are submitted to National Committee members.

There is one active local committee, in East London. Other local committees remain to be developed in SW London, Watford, South Wales and in Scotland to provide local oversight and support for the workers.

**Annual Report of the Trustees
For the year ended 31 January 2025**

Wider Impact

A vital aspect of the work of CEF of Britain is in encouraging and supporting the CEF ministry in throughout Europe. This is done by promotion, participation in regular prayer and supporting those who serve there from Britain. Four workers, two of whom continue to work at the former European Headquarters in Switzerland and two others from their home in London, focus on CEF Member Care and Financial Oversight in these countries. During 2024 we continued to receive designated gifts for the support of staff and projects in various countries, mainly in Europe. In all these activities we recognise the continued grace and goodness of God for the work of CEF of Britain.

The chairman of the National Committee in Britain, David Cook, continued to serve as chairman of the CEF Europe Association. This committee oversees ministry projects throughout CEF Europe and acts as the governing body for the staff, premises and purposes of the CEF Europe HQ at Kappel, in Switzerland. An additional CEF European HQ was opened in Iasi, Romania on 18th November 2022 and is the home city of the current Regional Director for CEF Europe. David Cook, as a member of the CEF European Leadership Advisory Group (ELAG), attended ELAG meetings in Iasi in January and online in June, giving reports on the work of the CEF International Board of Trustees (IBoT). David Cook has been a member of IBoT since September 2018, attending meetings in 2024, once online via Zoom and twice at the CEF's International HQ in Warrenton, Missouri, USA, representing the European region. During May 2024 David was elected to be the chairman of the IBoT at the Board meeting in Warrenton.

4. Financial Review

Funding for the Charity comes mainly from donations from churches and individuals.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 11 and 12 respectively. The Charity's reserves decreased by £19,755 during the year (2024 – decreased by £41,162). The balance sheet shows total net assets of £500,468 (2024: £520,223).

Included in total funds are amounts totalling £116,996 (at 31 January 2024: £111,595) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise grants subject to grantor imposed conditions. Full details of these restricted funds can be found in note 9 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

It is the policy of the charity to maintain uncommitted cash resources, which are the free reserves of the charity, at a level to provide sufficient funds to cover management, administration and support costs for a period of six months. This has been increased from 'three to six months' in the previous period to reflect prudence and good governance of the charity and to provide sufficient flexibility to cover temporary shortfalls in incoming resources and allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented.

At 31 January 2025 the Charity had net free reserves of £378,526 (2024: £401,850) as follows:

	2025	2024
	£	£
Total reserves	500,468	520,223
Less: restricted funds	(116,996)	(111,595)
Less: tangible fixed assets	(1,913)	(2,684)
Less: prepayments and stock	(3,033)	(4,094)
Free reserves	378,526	401,850
Free reserves requirement: 6 month's budgeted routine expenditure	30,000	31,000

The Trustees are aware that free reserves are in excess of the free reserves requirement and are actively looking at ways in which funds can be legitimately applied in furtherance of the charity's objects over a reasonable timeframe. The trustees have decided to carefully and prayerfully considering the best use for these reserves and ways to protect its value.

Annual Report of the Trustees For the year ended 31 January 2025

5. Plans for Future Periods

The principal objective continues to be an increase in the number of workers and local CEF ministries in England, Scotland and Wales.

The raising of financial support by workers continued to be challenging for the three candidates-in-training, who needed to build support teams that will help and encourage them to sustain their active CEF ministry. Assisting these candidates in arranging deputation meetings to share the potential of their ministry and also to raise funds remains a high priority. Sufficient progress was made in 2024 for all three to be approved as workers. The principle of CEF's faith-based mission is to "Ask God and tell His people". All our full-time workers and part-time representatives serve local churches by supporting and encouraging them to develop and extend a stronger children's outreach in the communities and schools where their current children and young people are involved.

The appointment of a National Director remains an urgent objective of the trustees. The trustees are also looking to strengthen the ministry of single workers by helping them to form small teams and recruiting local committee members will enable good oversight and supervision of their ministry locally. This should avoid difficulties of isolation and loneliness. Encouraging all workers to build teams of volunteers whom they can train and whom they can motivate to start new Good News Clubs themselves remains a challenge. It is considered that this is necessary both to multiply the ministry, so that the ministry is not limited to the capacity of the current workers and also to identify potential workers to whom the baton can be passed when current workers retire. Succession planning is essential so that the legacy of the current ministry is passed to the next generation.

In 2025, the promotion of CEF of Britain continues to be enhanced by the consultancy work of Colin Bennett, a retired Bible College vice principal, who continues to introduce CEF to a wider network, which we hope will bear fruit in serving new individuals and churches with training and equipping new volunteers to start regular Good News Clubs, Christmas Party Clubs or Holiday Bible Clubs. The appointment of Neil Verner, as Literature Co-ordinator, based at the office of CEF of Ireland, will enable the requests for resources to be promoted, promptly distributed and the recipients to be strengthened by being followed up by members of the GB team. This will potentially help to build new contacts, and grow the ministry outreach in new areas.

Promotion of CEF ministry through local and national Christian radio networks continues to be a priority in 2025. The partnership with local one radio station, HopeFM will continue to give CEF more exposure through participation in the Community Now Show and frequent advertising with the CEF strapline.

Continuing engagement with Bible Colleges has resulted in a one day training course planned for September 2025 at Moorlands, Sopley, Hampshire. It is hoped that this day will also draw in attendees from further afield who have received recent online training and be a catalyst to enable them to encourage their friends and church members to this bespoke training event. The programme will be taught by Philip & Denise Annett, our part-time and very experienced Education Co-ordinators.

It is planned for some of our workers to not only be present and but also to speak about the ministry from the platform at the Keswick Ayrshire Convention in May 2025. We are exploring new conferences in 2026 to widen the impact of CEF ministry as well as submitting a further application to be at the FIEC Leaders' Conference in 2026. This event is a strategically significant way to engage with pastors, ministers and church leaders of children's, youth and family ministries.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

**Annual Report of the Trustees
For the year ended 31 January 2025**

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

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees 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 are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 23rd July 2025 and signed on their behalf by:



David Cook

Chairman

CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Report of the Independent Examiner to the Trustees of Child Evangelism Fellowship of Britain (CEF of Britain)

I report on the accounts of the Child Evangelism Fellowship of Britain for the year ended 31 January 2025, set out on pages 11 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.

Christine Cheung-Poston ACCA

29th August 2025

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Statement of Financial Activities (Including the Income and Expenditure account) For the year ended 31 January 2025



	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income from:	2						
Donations and legacies		43,670	127,046	170,716	32,983	55,539	88,522
Charitable activities		3,011	-	3,011	2,074	-	2,074
Investments		5,717	1,640	7,357	4,951	1,311	6,262
Grants		-	-	-	-	38,894	38,894
Total Income		52,398	128,686	181,084	40,008	95,744	135,752
Expenditure on:							
Raising funds	3	19,975	684	20,659	8,970	-	8,970
Charitable activities	4	78,399	129,499	207,898	73,720	91,884	165,604
Governance costs		2,541	-	2,541	2,340	-	2,340
Total Expenditure		100,915	130,183	231,098	85,030	91,884	176,914
Net gains/(losses) on investments		23,361	6,898	30,259	-	-	-
Net income/(expenditure) before tax	5	(25,156)	5,401	(19,755)	(45,022)	3,860	(41,162)
Taxation		-	-	-	-	-	-
Net (expenditure)/income after tax		(25,156)	5,401	(19,755)	(45,022)	3,860	(41,162)
Reconciliation of funds							
Total funds brought forward		408,628	111,595	520,223	453,650	107,735	561,385
Total funds carried forward		383,472	116,996	500,468	408,628	111,595	520,223

CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Balance Sheet As at 31 January 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Fixed Assets					
Tangible Assets	6	1,913	-	1,913	2,684
		1,913	-	1,913	2,684
Current Assets					
Debtors	7	4,663	1,956	6,619	10,120
Investment	8	352,156	103,992	456,148	-
Stock		1,058	-	1,058	995
Prepayments		1,975	-	1,975	3,099
Cash At Bank and In Hand		24,383	29,114	53,497	506,399
		384,235	135,062	519,297	520,613
Creditors - Amounts Falling Due Within One Year	9	2,676	18,066	20,742	3,074
Net Assets		383,472	116,996	500,468	520,223
The funds of the Charity:					
Restricted Funds	10	-	116,996	116,996	111,595
Unrestricted Income Funds		383,472	-	383,472	408,628
Total Funds		383,472	116,996	500,468	520,223

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 January 2025 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- Ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 23rd July 2025 and signed on their behalf by:

Louis Berkeley
Treasurer

Company registration 570740

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with Financial Reporting Standard 102 (effective January 2015), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity has taken advantage of the exemption from preparing a cash flow statement under section 1A of FRS 102, as it qualifies as a small entity.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue and accordingly the accounts have been drawn up on a going concern basis.

The trustees have assessed the charity's financial position, including its level of free reserves, forecast income and expenditure, and access to cash. In view of these factors, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and have therefore adopted the going concern basis in preparing these financial statements.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest or dividends on funds held on deposit or with investment managers is included when receivable and the amount can be measured reliably by the Charity.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in raising funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the report of the Trustees. Charitable expenditure includes governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Taxation

The company is a registered charity and qualifies for relief from Corporation Tax under s 505 of the Taxes Act.

As a charity, Child Evangelism Fellowship of Britain is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

**Notes to the Financial Statements
For the year ended 31 January 2025**

I. Accounting Policies (continued)

Tangible Fixed Assets

Tangible fixed assets comprise office equipment, furniture and computers.

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

Office equipment	-	15% reducing balance
Office furniture	-	15% reducing balance
Computer equipment	-	25% straight line

Assets with an individual cost of £250 or more are capitalised.

Stock

Stocks are items that will be used by the charity in providing goods and services. Stocks includes literature held for distribution to beneficiaries and for educational purposes. Stock of literature is stated at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Investments

Investments are held at fair value and revalued at each reporting period, any gain or loss resulting from the revaluation are charged to the Statement of Financial Activities. All investments are measured at fair value using Level 1 inputs, being quoted prices in active markets.

Creditors and provisions

Creditors are recognised as soon as there is a legal or constructive obligation committing the charity to pay resources.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Notes to the Financial Statements For the year ended 31 January 2025

2. Income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Donations & legacies				
Donations (incl. Gift Aid)	24,964	127,046	152,010	83,648
Legacies	18,706	-	18,706	4,874
Grants	-	-	-	38,894
	43,670	127,046	170,716	127,416
Charitable activities				
Royalties	1,435	-	1,435	1,233
Stock sales	230	-	230	271
Training & Conferences	1,346	-	1,346	570
	3,011	-	3,011	2,074
Investment income				
Bank interest	2,714	753	3,467	6,262
Dividends	3,003	887	3,890	-
	5,717	1,640	7,357	6,262
Total Income	52,398	128,686	181,084	135,752

3. Expenditure – Raising Funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Advertising & Promotion	17,658	-	17,658	8,722
Cost of goods sold	-	-	-	248
Investment management costs	2,317	684	3,001	-
	19,975	684	20,659	8,970

**Notes to the Financial Statements
For the year ended 31 January 2025**

4. Expenditure on Charitable Activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Payments to missionaries	28,935	126,059	154,994	69,319
Mission resources & events	26,980	3,440	30,420	76,136
Staff costs	12,905	-	12,905	10,689
Running costs	8,490	-	8,490	8,672
Bank charges	318	-	318	388
Depreciation	771	-	771	400
	78,399	129,499	207,898	165,604

Included within Expenditure on Charitable Activities are the following staff costs:

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Wages and salaries	12,897	-	12,897	10,920
Pension contribution	118	-	118	138
Employer Allowance	(110)	-	(110)	(369)
	12,905	-	12,905	10,689
Of which the following gross salaries were paid to Key Management Personnel	9,734	-	9,734	10,920

The employer allowance is recoverable from HMRC.

The average number of employees during the year was 2 (2024: 1), being 1 part time finance administrator and 1 part time office administrator. No employee received emoluments in excess of £60,000 during the year.

The expenses of 1 (2024: 1) trustee amounting to £2,207 (2024: £2,090) in relation to communications, training, travel and subsistence, incurred on charity business, were met during the year. None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

**Notes to the Financial Statements
For the year ended 31 January 2025**

5. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging:

	2025 £	2024 £
Depreciation of owned assets	771	400
Independent examiner fee	300	250
	<u> </u>	<u> </u>

6. Tangible Fixed Assets

	Computer equipment £	Office equipment & furniture £	Total £
Cost/valuation			
At 1 February 2024	4,214	-	4,214
Additions	-	-	-
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 January 2025	4,214	0	4,214
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 February 2024	1,530	-	1,530
Charge for Year	771	-	771
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 January 2025	2,301	0	2,301
	<u> </u>	<u> </u>	<u> </u>
Net Book Value			
At 31 January 2025	1,913	0	1,913
	<u> </u>	<u> </u>	<u> </u>
At 31 January 2024	2,684	0	2,684
	<u> </u>	<u> </u>	<u> </u>

All of the fixed assets are used for charitable purposes. Please see note 1 for details around the accounting policies related to tangible fixed assets.

7. Debtors

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Gift Aid recoverable	403	1,832	2,235	2,824
Other debtors	4,259	125	4,384	7,296
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	4,662	1,957	6,619	10,120
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The amount of debtors which are recoverable after twelve months from the reporting date are £0 (2024: £0).

**Notes to the Financial Statements
For the year ended 31 January 2025**

8. Investments

The Trustees of the charity determined that some of the surplus funds should be invested with an investment manager in order to preserve funds in a responsible way whilst an appropriate means for spending the funds are identified.

An investment sub-committee was formed out of members of the national committee who were charged with the management and decision making over this investment. They met on several occasions during the period, in which an investment manager was identified, and an investment policy was agreed. This policy was circulated and agreed by the national committee as a whole.

The investment sub-committee determined that the objective of the fund would be to provide sustainable long-term capital appreciation balanced with relatively modest investment income through dividends. Through discussions with the investment managers, a diverse portfolio of global equities was agreed upon.

It was determined that £328,108 of general funds and £96,892 of restricted funds would be deposited to an investment fund in June 2024. This fund earned income in the form of dividends which were reinvested and also incurred investment management fees which were paid out of the fund.

The majority of the funds invested came from the charity's general fund whilst the remaining balance consists of restricted funds which stem from a legacy received. The trustees of the charity have reviewed the legality of investing these restricted funds and deem investment as the most appropriate means of storing it until such time that suitable use can be identified.

In line with the charity's accounting policies outlined in note 1, the fund is revalued to fair value at each reporting period, the gain or loss is posted within the Statement of Financial Activities.

The entire net gain on investments recognised in the Statement of Financial Activities comprises of unrealised gains.

	Fair Value At 1 February 2024 £	Additions / (Withdrawals) £	Investment Income £	Investment Fees £	Gains / (Losses) £	Fair Value At 31 January 2025 £
Investments (General Fund)	-	328,108	3,003	(2,317)	23,360	352,155
Investments (Restricted Fund)	-	96,892	887	(684)	6,898	103,993
	<u>-</u>	<u>425,000</u>	<u>3,890</u>	<u>(3,001)</u>	<u>30,259</u>	<u>456,148</u>

Notes to the Financial Statements
For the year ended 31 January 2025

9. Creditors - Amounts Falling Due Within One Year

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Accruals	300	-	300	250
Other creditors	2,376	18,066	20,442	2,824
	2,676	18,066	20,742	3,074

The balance of creditors which fall due after twelve months from the reporting date is £0 (2024: £0). Other creditors includes monies due to workers but not yet paid at the reporting period.

10. Restricted Funds

10a Current Year

	At 1 February 2024 £	Income £	Expenditure £	At 31 January 2025 £
Mission Fund	111,181	135,424	(129,827)	116,778
Literature for distribution	414	160	(356)	218
	111,595	135,584	(130,183)	116,996

10b. Prior Year

	At 1 February 2022 £	Income £	Expenditure £	At 31 January 2024 £
Mission Fund	107,129	94,616	(90,564)	111,181
Literature for distribution	606	1,128	(1,320)	414
	107,735	95,744	(91,884)	111,595

Descriptions of the restricted funds are as follows:

Mission Fund. CEF Missionaries: as of 31 January 2025, CEF had workers in Britain and overseas fields serving God in full time service. This represents a consolidation of several restricted income streams which have been given to support specific missionaries, ministry posts, and regional or overseas ministry activity. These funds are held and applied in line with the respective donor restrictions but are grouped together here as they share a common purpose of advancing CEF's mission activity.

Literature for distribution. This fund is for literature to be distributed to Sunday Schools and Christian children's organisations. This literature is distributed free of charge.

11. Related Party Transactions

David Cook a trustee of the charity is also a trustee and chairman of CEF Europe Association. The Charity made payment to CEF Europe Association of £3,552 (2024: £22,600) which is a tithe gift.

Tim Cook, the son of a trustee (David Cook), provided website design and maintenance services to the charity during the year. The total amount paid for these services was £700 (2024: £0)

The expenses of 1 (2024: 1) trustee amounting to £2,207 (2024: £2,090) in relation to communications, training, travel and subsistence, incurred on charity business, were met during the year. None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

All related party transactions were conducted on an arm's length basis and on terms considered by the trustees to be fair and reasonable in the circumstances.

12. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £10 in the event of a winding up.

13. Subsequent events

None noted.

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

England & Wales - Charity number 235080

Accounts



Child Evangelism Fellowship of Britain

Company Limited by Guarantee

Company Registration Number: 570740

Charity Registration Number (England): 235080

Charity Registration Number (Scotland): SC040343

Annual Report and Financial Statements

For the year ended 31 January 2024

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Annual Report and Financial Statements For the year ended 31 January 2024 Contents



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Notes to the financial statements	13

CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Legal and Administrative Information For the year ended 31 January 2024

Charity Name	Child Evangelism Fellowship of Britain																
Charity Registration no.	235080 (England) SC040343 (Scotland). The Charity was registered with the Charity Commission on 24 May 1965																
Company Registration no.	570740. The company was incorporated on 24 August 1956																
Registered Office	25, Felton Road, Poole, Dorset BH14 0QR																
Governing Document	<p>Memorandum and Articles of Association of 24 August 1956, as amended on 8 February 1964, as amended by special resolution of 22nd February 2002, as amended for change of name dated 23 August 2002 and 25 June 2005, as amended by special resolution 22 June 2013 which were agreed and approved by special resolution on 5 May 2021.</p> <p>The principal object of CEF of Britain as set out in its Articles of Association is to advance in the United Kingdom and elsewhere the Evangelical Christian Faith and in particular Child Evangelism and religious teaching. In particular it was set up to:</p> <ul style="list-style-type: none">• Extend the Christian faith amongst children through various means;• To train teachers in the Lord's work; and• To distribute relevant literature.																
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <table><tr><td>L Berkeley</td><td>Appointed 23 January 2024</td></tr><tr><td>D Cook</td><td></td></tr><tr><td>T Creighton</td><td></td></tr><tr><td>J Helm</td><td>Resigned 23 January 2024</td></tr><tr><td>C Holt</td><td></td></tr><tr><td>K Johnston</td><td></td></tr><tr><td>W Randall</td><td></td></tr><tr><td>A Wilson</td><td></td></tr></table>	L Berkeley	Appointed 23 January 2024	D Cook		T Creighton		J Helm	Resigned 23 January 2024	C Holt		K Johnston		W Randall		A Wilson	
L Berkeley	Appointed 23 January 2024																
D Cook																	
T Creighton																	
J Helm	Resigned 23 January 2024																
C Holt																	
K Johnston																	
W Randall																	
A Wilson																	
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity, are the Trustees and the Finance & Office Administrator.																
Bankers	Royal Bank of Scotland Kilmarnock Branch 96 John Finnie Street Kilmarnock Scotland KA1 1NY																
Independent Examiner	Christine Cheung-Poston ACCA Flat 48, Samford House, Charlotte Terrace, Islington, London N1 0JF																

Annual Report of the Trustees For the year ended 31 January 2024

The Trustees submit their annual report and the financial statements of Child Evangelism Fellowship of Britain (“the Charity”) for the year ended 31 January 2024. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

1.1. Trustees

The Trustees shall not be less than five or more than twenty-five in number. Additional trustees are appointed by the Board. The practice is that each year one third of the trustees retires by rotation but can offer themselves for re-election. Under the revised Articles of Association, the Trustees are referred to as the National Committee. Each local committee has the right to propose one person to the National Committee. There is one local committee in East London.

The Trustees meet in person three times per annum to discuss a full range of matters relating to strategy, project work, recruitment, finances and general administration, with three shorter operational Zoom meetings in between.

The induction process for any individual newly-appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and receipt of copies of:

- Code of Practice (Policy & Regulations)
- The most recent financial statements

1.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity and its finances. The Trustees believe that, by monitoring reserve levels, by developing controls over key financial systems, and by having the operational risks faced by the Charity reviewed, they have established systems and procedures to mitigate those risks.

2. Activities & Public Benefit

The trustees seek to ensure that the Public benefit requirement is considered as CEF of Britain facilitates the advancement of the Evangelical Christian Faith in particular Child Evangelism both in the UK and elsewhere and having paid due regard to the Charity Commission guidance on public benefit. The training of volunteers as teachers is an integral part of the work of CEF. CEF of Britain is one of a number of organisations which operate under the name of Child Evangelism Fellowship in various countries around the World. The International Headquarters of Child Evangelism Fellowship are in Warrenton, Missouri, USA. Most countries are separate organisations although they are linked in regional groups for assistance in the development of the work, training, provision of literature and web-based facilities. Over the years many people from Britain have attended the three-month training course at the former European Headquarters of Child Evangelism Fellowship at Kilchzimmer in Switzerland. The specific objects are the advancement of the Christian religion.

3. Achievements and Performance

We praise God for significant encouragements in the ministry of CEF of Britain as the impact of the Covid-19 pandemic continued to reduce in 2023. Throughout 2023 greater relief from the restricting effects of lockdown for all involved in CEF of Britain enabled many more children to be reached with the gospel, surpassing many aspects of the ministry in comparison to the pre-Covid years. CEF ministry with children in Britain, no longer restricted only to online contact, resumed face-to-face regular clubs and other activities with children were re-established. Workers continued to develop new and creative ways of reaching children with the gospel, hitherto only possible via the internet during the Covid pandemic. Wholly online programmes to evangelise and disciple children and young people declined as regular in person and face-to-face ministries re-emerged. Training courses for volunteers, workers and those involved in local church ministry continued online and with increased attendance. The most effective training continues to be online due to the widely dispersed location of the workers and the spread of enquiries from all parts of England, Scotland and Wales. For the first time, CEF workers in Britain hosted and taught the “Teaching Children Effectively” (TCEI) course online, which provides the foundation training of CEF ministry for new volunteers. Many new contacts have been introduced to CEF of Britain through the online “Equip” course, which completed its eleventh cohort in 2023 and continues to provide basic CEF training to new enquirers, including both individuals and groups of children’s workers and Sunday School teachers from a widening range of different churches.

Annual Report of the Trustees For the year ended 31 January 2024

Annual statistics reveal outstanding progress in 2023, when, compared to 2022, 395% more children were reached (compared to 30% fewer reached in 2022 than in 2021). Nearly one third of this increase is due to the inclusion of children reached through the online Wondersurf digital ministry. Nevertheless, face-to-face contact with children in 2023 was with almost as many as the previous highest number in 2017, when more than 6,000 children were reached. Almost 240% more people were trained in 2023 than in the previous year, continuing that increase of 280% more being trained in 2022 than in 2021, when the total number trained was at an all-time low of 90. The number of people trained in 2023 was more than double the number in any of the three years prior to the pandemic. In 2023 the number of volunteers increased by one person, compared to 10% fewer in 2022 than in 2021. The support team marginally increased to 37, having decreased in 2022 after increasing by 15% in 2021 and doubling the 8% increase of 2020. Online content views decreased by about 11%, having increased by about 38% the previous year. Online views are, at best, conservative estimates, the accuracy of total online viewing data figures being nearly impossible to measure. Another increase was achieved through the second national campaign of gospel literature distribution. More than 400,000 copies of “Do You Wonder Why?” and “Meet the King” booklets were delivered to homes in England, Wales and Scotland during early May, by Royal Mail’s Door to Door Drop scheme, combining to be relevant both to Easter 2023 and the coronation of King Charles III.

The CEF of Britain website (www.cefbritain.org) is regularly updated with new content for workers, churches and volunteers with newsletters, training courses, recorded Bible lessons and missionary stories for children’s ministry. It contains a password protected area for the workers and committee members, serving as a growing repository of reports, recordings and resources. The increase of online content on the website, produced by CEF workers and children’s workers in local churches, continues to provide a growing resource of new material available for CEF workers and local churches for use in Good News Clubs, 5 Day Clubs, Holiday Bible Clubs, Camps, Sunday Schools, School Assemblies and lessons. The website continues to be the go-to source for resources and projects, providing tools to share the vision and range of the workers’ ministries. It is a beneficial way to introduce new contacts and potential supporters to CEF ministry as well as being a positive resource for the wider public. The volunteer sign-up form has been updated to gather more details of new contacts, thereby facilitating more effective follow up and allowing interested Christians to explore involvement in CEF ministry in Britain and receiving CEF training, often initially through the EQUIP online short course. The specialist website for materials, (www.CEFResources.com), serviced by CEF of Ireland links to its online shop, (<http://www.cefireland.com/shop/>) and enables teaching materials to be distributed to our workers and volunteers. The website also facilitates parents applying for their children freely to receive Bibletime Correspondence Course lessons by post, with children accessing this resource almost trebling in 2023.

Children’s Ministries (figures for previous year in brackets)

The number of Good News Clubs increased by 1 to 10 (9), 5 (4) of which are church related, 1 (0) is a school, and 0 (1) is a Preschool Good News Club. 1 (1) live online Good News Club took place. Schools’ ministry maintained last year’s increase at 4 (4). Schools, previously closed to CEF of Britain during lockdown in 2020-21, are gradually opening up, enabling school classes/assemblies to allow CEF workers to become involved. Previous summer outreach programmes in London and Scotland have not yet restarted. The number of Holiday Bible Clubs slightly decreased to 11 (13) although the number of children contacted through HBCs increased to 372 (267). The number of 5-Day Clubs in the open-air increased to 4 (0) and 56 (0) children were contacted. A great help in the summer outreach has previously been provided by the Momentum teams from CEF of Ireland, supporting outreach in London and in Livingston. These activities did not restart in the summer of 2023, although there are plans to do so in 2024. There was one in-person camp in South Wales contacting 18 children (18). The increase of Christmas/Easter Clubs to 30 in 2021 further increased in 2023 to 34 (28) with children contacted increasing to 480 (267), even more than the previously high numbers of 2021 (432). The Bibletime correspondence course for children, introduced in 2014, increased to 111 (40) children actively participating on the course. Other children follow online content on www.wonderSurf.com, the international website devoted for children in Europe.

Through all these ministries the number of children contacted significantly increased to 8922 (2261), ending the decline through the years of the pandemic, with 3203 in 2021, 4104 in 2020 and 5680 in the pre-pandemic year of 2019. Other children’s ministry contact included online audio stream, YouTube, Vimeo and Zoom meetings. Other events, such as church related children’s meetings, toddler groups, youth groups, Away Days, Church and Sunday Club Kids all contributed to this increase.

**Annual Report of the Trustees
For the year ended 31 January 2024**

	Number of children			
	2023/24	2022/23	2023/24	2022/23
Workers	13	14	n/a	n/a
Volunteers	32	31	n/a	n/a
Good News Clubs	10	9	440	129
Regular school classes/assemblies	4	4	464	614
Holiday Bible Clubs	11	13	372	267
Junior Youth Challenge Groups	3	3	34	30
3 Day/5 Day Clubs	4	0	56	0
Camps	1	1	18	18
Christmas/Easter clubs	34	28	480	267
Bibletime correspondence course	1	1	111	40
Wondersurf (Totals from CEF Europe)	1	1	3126	Not known
Other ministries			3821	855
Total			8,922	2,261

Training and Promotion (figures for previous year in brackets)

Slightly decreasing in number since the previous year, 5 (7) one-day church related training seminars took place, although they were spread in four different areas, rather than just in south-west London. The number of people trained in these events reduced to 46 (65). Other training events included 4 (4) EQUIP courses, training 59 (40) people. There were 0 (2) Good News Club training classes with 0 (60) people attending and 4 (2) Christmas Party Club training classes with 21 (20) people attending. In May a Christmas Party Club webinar was held online to prepare all workers in the European region for Christmas Party Clubs, encouraging workers to train their volunteers to lead their own CPCs in order for this ministry to grow exponentially.

The total number of people trained in 2023 was 607 (254), representing a significant increase on 2022 and more than doubling numbers trained in recent years. Three significant contributions to this increase include the launch of the first online TCE I training in Britain, starting in October and concluding in January 2024, with 25 candidates. Secondly, 4 (2) Holiday Bible Club and camp training courses were held, with 117 (69) candidates. Thirdly, there were 5 church training events in south west London with a total attendance of 238 people being trained.

The national newsletter "Sharing the Vision" continues to be issued to about 2,000 people, Bible Colleges and churches by post and e-mail. It was mailed out in March and in July. New contacts are made through our website, which is geared towards promoting the different aspects of the work. One of the workers in East London has an internet blog, www.lettheirlightshine.com, which continued to reach a significant audience of 91,793 (103,616). The CEF Europe newsletter "Onmission", published three times a year, is received by individuals and at the National Office, from which it is distributed to new contacts along with the CEF international magazine "Impact", published four times a year. Multiple copies of "Impact" magazines are distributed to workers, committee members and the National Office. These three publications all help to promote the impact of CEF ministry nationally in Britain, regionally in Europe and internationally.

The number of promotional meetings almost doubled to 41 (21), reaching 2,431 (543) people, significantly surpassing the improvement of the previous year. CEF of Britain was represented with resources and personnel at the annual Keswick Conventions in Cumbria and Ayrshire and also at the Aber Conference and at Keswick-in-Wales, the latter providing an opportunity for two workers and a volunteer to lead the children's ministry programme, which was much appreciated. 44 (335) people were contacted at the 2 (3) fellowship evenings/CEF conferences. Residential workers' conferences were held over weekends at the Pioneer Centre in February and at The Kings Park Conference Centre in November.

There were 89 (52) personal visits to promote CEF of Britain through which 107 (80) people were contacted. In September 2023, an invitation to participate in the Hope FM Community Now radio show, provided a valuable opportunity for promotion and the possibility of a future partnership with HopeFM, which has prompted the national committee to explore advertising CEF ministry with a UK national Christian radio station in 2024. In January 2024 a part-time consultant was appointed to present the CEF ministry to new networks, individuals, churches and conferences in Britain thereby raising the profile of CEF.

Prayer Programme (figures for previous year in brackets)

The 2023 prayer programme showed mixed progress. The annual World Day of Prayer (WDoP) on the first Wednesday in November began in the European region with the monthly Zoom Hope for Europe prayer meeting. It was also marked with organised Zoom prayer meetings from the international HQ in Warrenton Missouri, who provided regional and international prayer items in a booklet. In Britain there were 3 (4) formal organised WDoP meetings with a total of 13 (31) people, specifically for the needs of CEF worldwide and in Britain. Two workers organised a WDoP prayer clock inviting people to join in prayer over a 24 hour period.

Praying together continues to be helpfully facilitated on Zoom, with monthly meetings for Hope for Europe and European Partnership Ministry Shortfall. Prayer for CEF of Britain is promoted by publishing a bi-monthly prayer calendar, posted by mail and digitally emailed to more than 200 people and is also downloadable from the website. The number of regular Prayer Bands tripled to 6 (2), increasing the number of people involved to 82 (7). However, the number of regular prayer meetings decreased to 4 (23), the number of people involved decreasing to 79 (111). The number of individual prayer partners increased to 1,073 (995). In January 2023, as the result of an initiative by the new President, Jeremiah Cho, CEF countries were invited to participate in a 21-day period of prayer and fasting, each country choosing one day during the period in January. At the workers' meeting in January, teaching on the principles and practice of prayer and fasting was provided. Britain chose the 11th of the month and arranged an ongoing scheduled evening Zoom prayer meeting, which continued each month, sometimes hosted by the workers themselves.

Workers and Committees

The total number of workers reduced by 1 to 13 (14) in 2023, after one of them left the ministry to get married and move to the Middle East in 2022. Two sisters on Tier 5 Religious Worker visas from Trinidad, together with a worker in South Wales, remain as candidates-in-training, all having completed the CMLC in December 2022, as they continue to raise their financial and prayer support in order to sustain their future full-time ministry. The number of local areas active with CEF ministry, being 6 in 2019, increasing to 8 in 2021, reduced to 7 in 2023, with the departure of a worker in Scotland to get married. We thank God for all the workers and pray that the three candidates in training will become full-time workers during 2024. We hope to see higher numbers of volunteers next year, the number of volunteers slightly increasing to 32 from 31 in 2022. Two applicants, interviewed and appointed as volunteers in 2022, remain as volunteers, although one of them is now fully trained and planning to complete the Instructor of Teachers 1 course in 2024, so that she can join the TCEI teaching team. We pray that God will call them both to become full-time workers. The wider support team of workers, part-time administrative support staff, approved volunteers, missionaries, committee members, advisers and consultants has increased to 37 (35), demonstrating that the Lord of the harvest is sending out more workers into his harvest field (Luke ch.10 v.2).

There continues to be a small team of full-time workers in London, with 2 British Nationals and one missionary from CEF Korea, representing something of the ethnic diversity of the city. The work in South Wales is growing under the direction of the candidate-in-training. A possible recruit, living in the Bristol area is yet to complete her CMLC training.

The team in Scotland currently sits at 4 (5), with one married couple, who are part-time workers in Glasgow, having limited ministry opportunities. The other married couple in Scotland moved house to be nearer Glasgow and have experienced some encouraging opportunities to build their ministry through openings with new churches and schools.

The possibility of a new area of ministry in Newbury, being explored in late 2022, did not materialise. The two workers involved relocated to Watford, where they have been making new contacts and are building a ministry there and possibly beyond.

Primrose Tshawe continues to work effectively as the part-time Office and Finance Administrator overseeing the communications hub from the National Office in her home in Poole, Dorset. Her work involves liaising regularly both with the Treasurer residing in Reading and the Chairman residing in Poole. She continues to reform and streamline the administration and financial activities, most of which are overseen and managed digitally. An additional part-time bookkeeper, Luam Asfaha, appointed during Primrose's maternity in 2021/22 to assist with the processing of monthly payments, remains on the office staff. The biannual mailshots of the newsletters, "Sharing the Vision" are printed and distributed by the printing company, using automated processing with Royal Mail.

Annual Report of the Trustees For the year ended 31 January 2024

The National Committee membership maintained its total number, with one change in personnel due to the resignation of John Helm, treasurer from 2018, in January 2024. John was succeeded as treasurer by Louis Berkeley, appointed in the same month. There have been no changes to the membership of the Reference Council.

The National Committee continues a prayerful search for new National Directors. Until appointments are made, the National Committee continues to be assisted in its oversight of the work in Britain by Andrew and Beulah McMullan, Area Directors for SW Europe. In the absence of a current National Director, members of the National Committee continued to provide pastoral oversight and ministry supervision for each of the workers.

The National Committee created action plans to implement a 2020-2023 strategic plan for the future ministry in Britain, which were reviewed in January 2023. A new strategic plan for 2023-2025, was created in early 2023. Action plans for each focus area were drafted and are monitored by National Committee members. The strategic plans of the workers remain to be fully developed, although these are actively encouraged. Monthly reports from the workers are submitted to National Committee members.

There is one active local committee, in East London. It is hoped other local committees will develop in Watford, South Wales and in Scotland to provide local oversight and support for the workers.

Wider Impact

A vital part of the work of CEF of Britain is to encourage and support the work of CEF in countries throughout Europe. This is done by promotion, participation in regular prayer and supporting those who serve there from Britain. Four workers, two of whom continue to work at the former European Headquarters in Switzerland and two others from their home in London, focus on CEF needs that exist in these countries. During 2023 we continued to receive designated gifts for the support of staff and projects in various countries, mainly in Europe. In all these activities we recognise the continued grace and goodness of God for the work of CEF of Britain.

The chairman of the National Committee in Britain, David Cook, continued to serve as chairman of the CEF Europe Association. This committee oversees ministry projects throughout CEF Europe and acts as the governing body for the staff, premises and purposes of the CEF HQ at Kappel, in Switzerland. A new European HQ, with an office building and apartment accommodation, was opened in Iasi, Romania on 18th November 2022. It is the home city of the current Regional Director for CEF Europe, who succeeded his predecessor at the triennial European Conference in Germany on 1st May 2022. David Cook, as a member of the CEF European Leadership Advisory Group, attended ELAG meetings in Iasi in January and online in June, giving reports on the work of the CEF International Board of Trustees (IBoT). David Cook has been a member of IBoT since September 2018, attending meetings in 2023 twice at the CEF's International HQ in Warrenton, Missouri, USA, representing the European region. During June 2023 David joined with some of the IBoT in Gaborone, Botswana to meet as guests of the "All Africa CEF Conference", where formal meetings, fellowship and ministry provided both for a rich experience and delightful engagement with a very different culture to the European region.

**Annual Report of the Trustees
For the year ended 31 January 2024**

4. Financial Review

Funding for the Charity comes mainly from donations from churches and individuals.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 11 and 12 respectively. The Charity’s reserves decreased by £41,162 during the year (2023 – increased by £176,816). The balance sheet shows total net assets of £520,223 (2023: £561,385).

Included in total funds are amounts totalling £111,595 (at 31 January 2023: £107,735) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise grants subject to grantor imposed conditions. Full details of these restricted funds can be found in note 9 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

It is the policy of the charity to maintain uncommitted cash resources, which are the free reserves of the charity, at a level to provide sufficient funds to cover management, administration and support costs for a period of three to six months.

The Trustees have examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity’s funding, free reserves should be equivalent to approximately 6 months’ worth of unrestricted routine expenditure in order to provide sufficient flexibility to cover temporary shortfalls in incoming resources and allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 January 2024 the Charity had net free reserves of £405,944 (2023: £453,478) as follows:

	2024	2023
	£	£
Total reserves	520,223	561,385
Less: restricted funds	(111,595)	(107,735)
Less; tangible fixed assets	(2,684)	(172)
Free reserves	405,944	453,478
Free reserves requirement: 6 month’s budgeted routine expenditure	62,000	30,000

The Trustees are aware that free reserves are in excess of the free reserves requirement and are actively looking at ways in which funds can be legitimately applied in furtherance of the charity’s objects over a reasonable timeframe.

5. Plans for Future Periods-

The principal objective continues to be an increase in the number of workers and local CEF ministries in England, Scotland and Wales.

The raising of financial support by workers remains challenging for the three current candidates-in-training, in order to build support teams that will sustain their active CEF ministry and therefore assisting our candidates to deputise and raise funds remains a high priority. The principle of CEF’s faith-based mission is to “Ask God and tell His people”. We have considered part-time CEF representatives for different areas in Britain. All our full-time workers and part-time representatives seek to serve local churches by helping them to take opportunities to develop and even extend a strong children’s outreach.

The appointment of a National Director remains a vital and urgent objective, as is recruiting more workers and forming teams alongside the single workers both in South Wales and SW London. Strengthening the ministry of single workers by helping them to form small teams and recruit local committee members will enable good oversight and supervision of their ministry locally. This should avoid the difficulties of isolation as well as encouraging the workers to build teams of volunteers whom they can train and to whom they can motivate to start new Good News Clubs themselves in order to grow the ministry exponentially, rather than all the ministry being limited to the time and resources of the workers themselves.

Annual Report of the Trustees For the year ended 31 January 2024

In 2024, the promotion of CEF of Britain is being enhanced by the appointment of Colin Bennett, a retired Bible College vice principal, who is presenting CEF to a wider network and already building new contacts. In addition, the appointment of Kata Peters, as a social media consultant, is already raising the profile of CEF of Britain digitally. Continuing our co-operation with CEF of Ireland in areas where possible, enables the disbursement of resources from a centralised literature distribution.

Promotion of CEF ministry through local and national Christian radio networks is a priority in 2024. After accepting an invitation from HopeFM in September 2023 and receiving some positive feedback and increased contacts, it has been decided to partner with HopeFM in 2024, thereby receiving more regular exposure through participation in their Community Now Show and more frequent advertising with the CEF strapline. Premier Christian Radio advertising is being added to this portfolio in 2024.

Continuing engagement with Bible Colleges remains to be a slow process, albeit gathering more momentum in 2024. It is in Bible Colleges where future recruits of CEF workers may be found, once they become aware of the potential call of God on their lives to reach children with the gospel all around the world.

Finally, given our healthy cash reserves, CEF of Britain intends to invest surplus reserves to protect against inflation whilst the board decide on the most appropriate use of these funds. This will help protect the fund whilst the board seek God's guidance on the most suitable use of these reserves going forward.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees 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 are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 26th June 2024 and signed on their behalf by:



David Cook
Chairman

**Report of the Independent Examiner to the Trustees of
Child Evangelism Fellowship of Britain (CEF of Britain)**

I report on the accounts of the Child Evangelism Fellowship of Britain for the year ended 31 January 2024, set out on pages 11 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.



Christine Cheung-Poston ACCA

24th June 2024

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Statement of Financial Activities (Including the Income and Expenditure account) For the year ended 31 January 2024



	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income from:	2						
Donations and legacies		32,983	55,539	88,522	163,125	59,873	222,998
Other trading activities		2,074	-	2,074	1,653	-	1,653
Investments		4,951	1,311	6,262	871	-	871
Grants		-	38,894	38,894	-	59,940	59,940
Total Income		40,008	95,744	135,752	165,649	119,813	285,462
Expenditure on:							
Raising funds	3	8,970	-	8,970	10,610	-	10,610
Charitable activities	4	76,060	91,884	167,944	59,348	123,768	183,116
Total Expenditure		85,030	91,884	176,914	69,958	123,768	193,726
Net gains/(losses) on investments		-	-	-	85,080	-	85,080
Net income/(expenditure) before tax	5	(45,022)	3,860	(41,162)	180,771	(3,955)	176,816
Taxation		-	-	-	-	-	-
Net (expenditure)/income after tax		(45,022)	3,860	(41,162)	180,771	(3,955)	176,816
Reconciliation of funds							
Total funds brought forward		453,650	107,735	561,385	272,879	111,690	384,569
Total funds carried forward		408,628	111,595	520,223	453,650	107,735	561,385

CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Balance Sheet As at 31 January 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Fixed Assets					
Tangible Assets	6	2,684	-	2,684	172
		<u>2,684</u>	<u>-</u>	<u>2,684</u>	<u>172</u>
Current Assets					
Stock		995	-	995	597
Debtors	7	13,219	-	13,219	3,328
Cash At Bank and In Hand		394,804	111,595	506,399	570,435
		<u>409,018</u>	<u>111,595</u>	<u>520,613</u>	<u>574,360</u>
Creditors - Amounts Falling Due Within One Year	8	3,074	-	3,074	13,147
		<u>3,074</u>	<u>-</u>	<u>3,074</u>	<u>13,147</u>
Net Assets		408,628	111,595	520,223	561,385
The funds of the Charity:					
Restricted Funds	9	-	111,595	111,595	107,735
Unrestricted Income Funds		408,628	-	408,628	453,650
		<u>408,628</u>	<u>111,595</u>	<u>520,223</u>	<u>561,385</u>
Total Funds		408,628	111,595	520,223	561,385

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 January 2024 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- Ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 26th June 2024 and signed on their behalf by:

Louis Berkeley ACA
Treasurer

Company registration 570740

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with Financial Reporting Standard 102 (effective January 2015), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in raising funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the report of the Trustees. Charitable expenditure includes governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Taxation

The company is a registered charity and qualifies for relief from Corporation Tax under s 505 of the Taxes Act.

As a charity, Child Evangelism Fellowship of Britain is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

**Notes to the Financial Statements
For the year ended 31 January 2024**

I. Accounting Policies (continued)

Tangible Fixed Assets

Tangible fixed assets are accounted for as follows:

Office equipment and furniture. These are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	15% reducing balance
Office furniture	-	15% reducing balance
Computer equipment	-	25% straight line

Stock

Stocks are items that will be used by the charity in providing goods and services. Stocks includes literature held for distribution to beneficiaries and for educational purposes. Stock of literature is stated at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors are recognised as soon as there is a legal or constructive obligation committing the charity to pay resources.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Notes to the Financial Statements
For the year ended 31 January 2024**

2. Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Donations & legacies				
Donations (incl. Gift Aid)	28,109	55,539	83,648	81,561
Legacies	4,874	-	4,874	141,437
Grants	-	38,894	38,894	59,940
	32,983	94,433	127,416	282,938
Other trading activities				
Royalties	1,233	-	1,233	1,638
Stock sales	271	-	271	15
Training modules	570	-	570	-
	2,074	-	2,074	1,653
Investment income				
Bank interest	4,951	1,311	6,262	871
	4,951	1,311	6,262	871
Total Income	40,008	95,744	135,752	285,462

Grants received are in respect to the Hope for Ukraine project to print and distribute Do You Wonder Why? booklets.

3. Expenditure – Raising Funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Advertising & promotion	8,722	-	8,722	7,882
Cost of goods sold	248	-	248	-
Premises costs	-	-	-	2,728
	8,970	-	8,970	10,610

**Notes to the Financial Statements
For the year ended 31 January 2024**

4. Expenditure on Charitable Activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Payments to missionaries	18,752	50,567	69,319	71,024
Mission resources & events	34,819	41,317	76,136	92,924
Staff costs	10,689	-	10,689	6,257
Running costs	8,672	-	8,672	9,998
Bank charges	388	-	388	454
Depreciation	400	-	400	137
Governance	2,340	-	2,340	2,322
	76,060	91,884	167,944	183,116

Included within Expenditure on Charitable Activities are the following staff costs:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Wages and salaries	10,920	-	10,920	9,861
Pension contribution	138	-	138	109
Statutory Maternity Pay	-	-	-	(3,713)
Employer Allowance	(369)	-	(369)	-
	10,689	-	10,689	6,257
Of which the following gross salaries were paid to Key Management Personnel	10,920	-	10,920	9,861

The employer allowance is recoverable from HMRC.

The average number of employees during the year was 1 (2023: 1), being 1 part time administrator. No employee received emoluments in excess of £60,000 during the year.

The expenses of 1 (2023: 1) trustee amounting to £2,090 (2023: £2,072) in relation to communications, training, travel and subsistence, incurred on charity business, were met during the year. None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

**Notes to the Financial Statements
For the year ended 31 January 2024**

5. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging:

	2024	2023
	£	£
Depreciation of owned assets	400	137
Independent examiner fee	250	250
	<u> </u>	<u> </u>

6. Tangible Fixed Assets

	Computer equipment £	Office equipment & furniture £	Total £
Cost/valuation			
At 1 February 2023	1,297	1,340	2,637
Additions	3,084	-	3,084
Disposals	(167)	(5)	(172)
	<u> </u>	<u> </u>	<u> </u>
At 31 January 2024	<u>4,214</u>	<u>1,335</u>	<u>5,549</u>
Depreciation			
At 1 February 2023	1,130	1,335	2,465
Charge for Year	400	-	400
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 January 2024	<u>1,530</u>	<u>1,335</u>	<u>2,865</u>
Net Book Value			
At 31 January 2024	<u>2,684</u>	<u>0</u>	<u>2,684</u>
At 31 January 2023	<u>167</u>	<u>5</u>	<u>172</u>

All of the fixed assets are used for charitable purposes. Please see note 1 for details around the accounting policies related to tangible fixed assets.

7. Debtors

	2024	2023
	£	£
Gift Aid recoverable	2,824	2,383
Prepayments	3,099	-
Other debtors	7,296	945
	<u> </u>	<u> </u>
	<u>13,219</u>	<u>3,328</u>

The amount of debtors which are recoverable after twelve months from the reporting date are £0 (2023: £0).

**Notes to the Financial Statements
For the year ended 31 January 2024**

8. Creditors - Amounts Falling Due Within One Year

	2024 £	2023 £
Accruals	3,047	13,147
Other creditors	27	-
	<u>3,074</u>	<u>13,147</u>

The balance of creditors which fall due after twelve months from the reporting date is £0 (2023: £0).

9. Restricted Funds

9a Current Year

	At 1 February 2023 £	Income £	Expenditure £	At 31 January 2024 £
Mission Fund	107,129	94,616	(90,564)	111,181
Literature for distribution	606	1,128	(1,320)	414
	<u>107,735</u>	<u>95,744</u>	<u>(91,884)</u>	<u>111,595</u>

9. Prior Year

	At 1 February 2022 £	Income £	Expenditure £	At 31 January 2023 £
Mission Fund	111,351	119,546	(123,768)	107,129
Literature for distribution	339	267	-	606
	<u>111,690</u>	<u>119,813</u>	<u>(123,768)</u>	<u>107,735</u>

Descriptions of the restricted funds are as follows:

Mission Fund. CEF Missionaries: as of 31 January 2024, CEF had workers in Britain and overseas fields serving God in full time service.

Literature for distribution. This fund is for literature to be distributed to Sunday Schools and Christian children's organisations. This literature is distributed free of charge.

10. Related Party Transactions

David Cook a trustee of the charity is also a trustee and chairman of CEF Europe Association. The Charity made payment to CEF Europe Association of £2,351 (2023: £22,600) which is a tithe gift.

11. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £10 in the event of a winding up.

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

England & Wales - Charity number 235080

Accounts



Child Evangelism Fellowship of Britain

**Company Limited by Guarantee
Company Registration Number: 570740
Charity Registration Number: 235080**

Annual Report and Financial Statements

For the year ended 31 January 2023

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Annual Report and Financial Statements For the year ended 31 January 2023 Contents



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CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Legal and Administrative Information For the year ended 31 January 2023

Charity Name	Child Evangelism Fellowship of Britain.
Charity Registration no.	235080 (England) SC040343 (Scotland). The Charity was registered with the Charity Commission on 24 May 1965
Company Registration no.	570740. The company was incorporated on 24 August 1956
Registered Office	P.O. Box 9281, Poole, Dorset BH14 4FS
Governing Document	<p>Memorandum and Articles of Association of 24 August 1956, as amended on 8 February 1964, as amended by special resolution of 22nd February 2002, as amended for change of name dated 23 August 2002 and 25 June 2005, as amended by special resolution 22 June 2013 which were agreed and approved by special resolution on 5 May 2022.</p> <p>The principal object of CEF of Britain as set out in its Articles of Association is to advance in the United Kingdom and elsewhere the Evangelical Christian Faith and in particular Child Evangelism and religious teaching. In particular it was set up to:</p> <ul style="list-style-type: none">• Extend the Christian faith amongst children through various means;• To train teachers in the Lord's work; and• To distribute relevant literature.
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <p>D Cook C Holt A Wilson W Randall K Johnston J Helm R Peters T Creighton</p> <p style="text-align: right;">Resigned November 2022</p>
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity, are the Trustees and the Finance & Office Administrator.
Bankers	Royal Bank of Scotland Kilmarnock Branch 96 John Finnie Street Kilmarnock Scotland KA1 1NY
Independent Examiner	Christine Cheung-Poston ACCA Flat 48, Samford House, Charlotte Terrace, Islington, London N1 0JF

Annual Report of the Trustees For the year ended 31 January 2023

The Trustees submit their annual report and the financial statements of Child Evangelism Fellowship of Britain (“the Charity”) for the year ended 31 January 2023. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

1.1. Trustees

The Trustees shall not be less than five or more than twenty-five in number. Additional trustees are appointed by the Board. The practice is that each year one third of the trustees retires by rotation but can offer themselves for re-election. Under the revised Articles of Association, the Trustees are referred to as the National Committee. Each local committee has the right to propose one person to the National Committee. There is one local committee in East London.

The Trustees meet in person three times per annum to discuss a full range of matters relating to strategy, project work, recruitment, finances and general administration, with three shorter operational Zoom meetings in between.

The induction process for any individual newly-appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and receipt of copies of:

- Code of Practice (Policy & Regulations)
- the most recent financial statements

1.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity and its finances. The Trustees believe that, by monitoring reserve levels, by developing controls over key financial systems, and by having the operational risks faced by the Charity reviewed, they have established systems and procedures to mitigate those risks.

2. Activities & Public Benefit

The trustees seek to ensure that the Public benefit requirement is considered as CEF of Britain facilitates the advancement of the Evangelical Christian Faith in particular Child Evangelism both in the UK and elsewhere and having paid due regard to the Charity Commission guidance on public benefit. The training of volunteers as teachers is an integral part of the work of CEF. CEF of Britain is one of a number of organisations which operate under the name of Child Evangelism Fellowship in various countries around the World. The International Headquarters of Child Evangelism Fellowship are in Warrenton, Missouri, USA. Most countries are separate organisations although they are linked in regional groups for assistance in the development of the work, training, provision of literature and web-based facilities. Over the years many people from Britain have attended the three-month training course at the former European Headquarters of Child Evangelism Fellowship at Kilchzimmer in Switzerland. The specific objects are the advancement of the Christian religion.

3. Achievements and Performance

We praise God for encouragements in the ministry of CEF as the aftermath of the Covid-19 pandemic continued its impact in 2022. Although 2022 provided relief from the extremes of lockdown, the chief effects of the pandemic’s challenges for all involved in CEF Britain resulted in only a partial recovery of the extent of the ministry in the pre-Covid years. However, as CEF ministry with children in Britain was no longer restricted to online contact, face to face clubs and other activities with children were beginning to re-emerge. Moreover, workers further developed ways of reaching children with the gospel which had been possible only via the internet during the Covid pandemic, moving from wholly online programmes to evangelise and disciple children and young people in person on a more regular basis. Training courses for volunteers, workers and those involved in local church ministry continued online with an increasing attendance. In the autumn, newly recruited candidates-in-training completed their 12-week Children’s Ministry Leadership Course (CMLC) in Ireland. “Teaching Children Effectively” (TCEI) courses online, hosted in Northern Ireland, continued to provide the foundation of CEF ministry for new volunteers, especially those who had been introduced to CEF through the online “Equip” course, which provided basic CEF training to more than fifty new enquirers, including individuals and groups of children’s workers and Sunday School teachers from different churches.

**Annual Report of the Trustees
For the year ended 31 January 2023**

The annual statistics reveal variable progress. During 2022, compared to 2021, 30% fewer children were reached (compared to 22% fewer being reached in 2021 than in 2020). However, 280% more workers were trained (compared to the decline of 33% fewer being trained in 2021 than in 2020). Only 10% fewer volunteers were involved (compared to 50% fewer in 2021 than in 2020). The support team, which had increased by 15% in 2021, doubling that of an 8% increase of 2020, was maintained at the same level. The views of the online content appeared to increase by about 38%, having decreased the previous year by more than 39%. Online views are, at best, conservative estimates, the accuracy of total online viewing data figures being nearly impossible to measure. The largest increase was achieved in the first national campaign of gospel literature distribution. More than 200,000 copies of “Do You Wonder Why?” and “Best Celebration Ever” booklets were delivered to homes in England, Wales and Scotland during December and January by Royal Mail’s Door to Door Drop scheme. A second campaign is planned for Easter 2023 with “Do You Wonder Why?” and “Meet the King” booklets, prior to the coronation of King Charles III.

The CEF of Britain website (www.cefbritain.org) is regularly updated with new content for workers, churches and volunteers with newsletters, training courses, recorded Bible lessons and missionary stories for children’s ministry. A search facility was added and the password protected area serves as a growing repository of reports, recordings and resources for the workers and committee members. The increase of online content on our website, produced by CEF workers and some children’s workers in local churches, continued to provide a growing resource of new material available for CEF workers and local churches for use in Good News Clubs, 5 Day Clubs, Holiday Bible Clubs, Camps, Sunday Schools, School Assemblies and lessons. The website continued to be the go-to source for resources and projects, providing tools to share the vision and range of the workers’ ministries. It is a valuable means of introducing new supporters to CEF ministry as well as being a ministry resource for everyone. A new volunteer sign-up form allows interested Christians to explore how to become involved in CEF ministry in Britain and receive training. The specialist website for materials, (www.CEFResources.com), is serviced by CEF Ireland, linking to its online shop, (<http://www.cefireland.com/shop/>). This enables teaching materials to get into the hands of our workers and volunteers. The website enables lessons from the Bibletime Correspondence Course to be downloaded, once parental permission is obtained.

Children's Ministries (figures for previous year in brackets)

The number of Good News Clubs reduced by three to 9 (12), 4 (6) of which are church related, 0 (0) are in schools and 1 (0) is a Preschool Good News Club. One (4) live online Good News Club took place. Schools’ ministry increased slightly to 4 (3), one more school being added. Schools, previously closed to CEF during lockdown in 2020-21, are beginning to open up again, so school classes/assemblies are possible. Previous summer outreach programmes with outreaches in London and Livingston have not yet restarted, with the exception of South Wales. The number of Holiday Bible Clubs significantly increased to 13 (2) and the number of children contacted through HBCs almost trebled to 267 (90). However, the number of 5-Day Clubs in the open-air decreased to 0 (2) and 0 (90) children were contacted. A great help in the summer outreach has previously been provided by the Momentum teams from CEF Ireland, supporting outreach in London and in Livingston, but these activities did not restart in the summer of 2022, mainly for reasons that were unique to this year. There was one in-person camp in South Wales and one online camp (0), together contacting 59 children (0). There huge increase in the number of Christmas/Easter Clubs in 2021 (30) was almost matched by 28 in 2022, yet the number of children contacted was far fewer, being just 267 (432). The Bibletime correspondence course for children, introduced in 2014, increased to 40 (29) children actively participating on the course. Other children follow a course on www.wonderSurf.com, the international dedicated website for children in Europe. Through all these ministries the number of children contacted significantly decreased again to 2262 (3203), continuing the decline through the years of the pandemic, from 4104 in 2020, compared to 5680 in the pre-pandemic year of 2019. Other children’s ministry contact included online audio stream, YouTube, Vimeo and Zoom meetings. Other events, such as church related children’s meetings, toddler groups, youth groups, Messy Church and Sunday Club Kids talks also did not reach as many children as they did in 2021.

	Number of children			
	2022/23	2021/22	2022/23	2021/22
Workers	14	12	n/a	n/a
Volunteers	31	34	n/a	n/a
Good News Clubs	9	12	129	201
Regular school classes/assemblies	4	3	614	157
Holiday Bible Clubs	13	2	267	90
Junior Youth Challenge Groups	3	2	30	20
3 Day/5 Day Clubs	0	2	0	24
Camps	2	0	59	0
Christmas/Easter clubs	28	30	267	432
Bibletime correspondence course	1	1	40	29
Other ministries			855	2,250
Total			2,261	3,203

Annual Report of the Trustees For the year ended 31 January 2023

Training and Promotion (figures for previous year in brackets)

Significantly increasing since the previous year, seven (3) one-day church related training seminars took place, all in south-west London. The number of people trained was 65 (42). Other training events included four (3) EQUIP courses, training 40 (48) people. There were 2 (0) Good News Club training classes with 60 people attending and 2 (0) Christmas Party Club training classes with 20 people attending. In September a Christmas Party Club webinar for the European region launched a new vision for Christmas Party Clubs, encouraging workers to train their volunteers to lead their own CPCs in order for this ministry to grow exponentially. It was noted that if this webinar had been held before the summer, its impact on the training and promotion of CPCs would have been much greater. The total number of people trained in 2022 was 254 (90), representing a significant increase on 2021 and almost reaching the number training in 2018 (282).

The national newsletter "Sharing the Vision" continues to be issued to about 2,000 people, Bible Colleges and churches by post and e-mail. It was mailed out in July and in December. New contacts are made through our website, which is geared towards promoting the different aspects of the work. One of the workers in East London has an internet blog, www.lettheirlightshine.com, which has continued to increase its number of views to 103,616 (72,334).

The number of promotional meetings was maintained at 21 (21), although reaching more people, 543 (405), continuing the improvement of the previous year. CEF Britain was represented with resources and personnel at the annual Keswick Convention, which no longer restricted exhibitors as in the pandemic years. CEF Britain was also represented at the Aber Conference and at Keswick in Wales, the latter providing an opportunity for two workers and a volunteer to lead the children's ministry programme, which was much appreciated. 335 (0) people were reached at the 3 (0) fellowship evenings/CEF conferences. The residential workers' conference, scheduled to be held at The Kings Park Conference Centre in November 2021, was postponed and successfully held in the same venue in April 2022. There were 52 (49) personal visits to promote CEF through which 80 (79) people were contacted.

Prayer Programme (figures for previous year in brackets)

During 2022 our prayer programme has had encouraging progress. The annual World Day of Prayer on the first Wednesday in November was marked with several informal prayer meetings in the European region. In Britain there were 4 (9) formal organised meetings with a total of 31 (91) people for this annual CEF World Day of Prayer, specifically for the needs of CEF worldwide as well as in Britain. Praying together continues to be helpfully facilitated on Zoom. Prayer for the ministry is promoted by publishing a bi-monthly prayer calendar, posted by mail and by email to more than 100 people and also downloadable from the website. The number of regular Prayer Bands increased to 2 (1), increasing the number of people involved to 7 (2). However, the number of regular prayer meetings decreased to 23 (30), although the number of people involved increased to 111 (51). The number of individual prayer partners slightly increased to 995 (980). In January 2023, as the result of an initiative by the new President, Jeremiah Cho, CEF countries were invited to participate in a 21-day period of prayer and fasting, each country choosing one day during the period in January. At the workers' meeting in January, teaching on the principles and practice of prayer and fasting was provided. Britain chose the 11th of the month and included a scheduled evening prayer meeting on Zoom. The first prayer meeting was attended by 7 people. It is hoped to continue this prayer and fasting on the 11th of each and every month.

Workers and Committees

Primrose Tshawe continues to work diligently, creatively and effectively as the part-time Office and Finance Administrator overseeing the communications hub from the National Office in her home in Poole, Dorset. Her work involves liaising regularly both with the Treasurer residing in London and the Chairman residing in Poole. She continues to reform and streamline the administration and financial activities, most of which are overseen and managed digitally. The additional bookkeeper, appointed during Primrose's maternity in 2021/22 to assist with the processing of monthly payments, remains on the office staff. The biannual mailshots of the newsletters, "Sharing the Vision" are being streamlined to reduce the current labour-intensive process. The National Committee membership reduced by one, when Rebekah Ainge (née Peters) resigned in November 2022, owing to having insufficient time to devote to her role as a trustee.

There have been no further additions to the membership of the Reference Council.

The National Committee continues a prayerful search for new National Directors. Until appointments are made the National Committee continued to be assisted in its oversight of the work in Britain by Stephen Garrett, CEF Area Director for SW Europe until June 2022. Andrew & Beulah McMullan, formerly assistants to Stephen Garrett, continued to assist in the interim, from July 2022.

Annual Report of the Trustees For the year ended 31 January 2023

The Chairman of the National Committee, David Cook, continued to represent CEF Britain at European Leadership Advisory Group meetings, online in January and in-person June. The National Committee created action plans to implement the 2021-2023 strategic plan for the future ministry in Britain, which were reviewed in January 2023. Members of the National Committee continued to provide pastoral oversight and ministry supervision for the workers. The strategic plans of the workers remain to be fully developed, although actively encouraged. There remains one active local committee, in London. It is hoped that others will develop in South Wales and in Scotland to provide local oversight and support for the workers.

The total number of workers increased by two in 2022, being the two sisters on Tier 5 Religious Worker visas from Trinidad, who successfully graduated from their CMLC training, becoming candidates-in-training. The number of local areas active with CEF ministry, being six in 2019, increasing to 8 in 2021, remains at 8. We thank God for all the workers and pray that the three candidates in training will become full-time workers during 2023 all having completed the CMLC in December 2022. We hope to see higher numbers of volunteers next year, the number of volunteers further reducing to 31 from 34 in 2021, 68 in 2020 and 187 in 2019, largely due to the reduction in ministry activity caused by the national lockdown during the Covid-19 pandemic. The team of workers, including part-time administrative support staff, now numbers fourteen, an encouraging increase from seven in 2019 and demonstrating that the Lord of the harvest is sending out more workers into his harvest field (Luke chapter 10 verse 2). Two applicants were interviewed and appointed as volunteers, with the expectation that they would complete recommended training and discern if God was calling them to become full-time workers.

There continues to be a mixed team of full-time workers in London, with 2 British Nationals and one Korean missionary, representing a little of the ethnic diversity of the city. The work in South Wales continues to grow under the direction of the candidate-in-training. A part-time volunteer who joined in July 2021, living in Bridgend, resigned in the summer of 2022 to support her husband in his role as an assistant pastor in a church in Porthcawl. Another possible recruit in the Bristol area is yet to complete her CMLC training. The team in Scotland decreased from five to four. The USA missionary worker, returned to Scotland in March 2022 with a Tier 2 visa as the Digital Minister for the Leadership Development Department to serve with the CEF Europe's Leadership Development team and also support the wider ministry in Britain. She resigned in August to leave the UK and marry her fiancé. A married couple are part-time workers in Glasgow, where ministry opportunities and growth have so far been limited. The possibility of a new area of ministry in Newbury is being explored, or, alternatively, in Watford.

The original National Office property in Glasgow was successfully sold in March 2022, having been refurbished in January 2022.

Wider Impact

A vital part of the work of CEF of Britain is to encourage and support the work of CEF in many countries throughout Europe. This is done by promoting prayer and interest in the work of those who serve there from Britain. Four workers, two of whom continue to work at our European Headquarters in Switzerland and two others from their home in London, focus on CEF needs that exist in these countries. During 2022 we continued to receive designated gifts for the support of staff and projects in various countries, mainly in Europe. In all these activities we recognise the continued grace and goodness of God for the work of CEF of Britain.

The chairman of the National Committee in Britain continued to serve as chairman of the CEF Europe Association. This committee oversees ministry projects throughout CEF Europe and manages the staff, premises and purposes of the CEF HQ at Kappel, in Switzerland. After the successful sale of the former CEF European HQ, Kilchzimmer, in 2019, a new European HQ, with two apartments, was opened in Iasi, Romania on 18th November 2022, the home city of the new Regional Director for CEF Europe, who succeeded his predecessor at the triennial European Conference in Germany on 1st May 2022.

David Cook, elected in September 2018 to the membership of the CEF International Board of Trustees (IBoT) at the CEF's International HQ in Warrenton, Missouri, USA, continued to represent the European region on the IBoT, which met in person and online in 2022 via Zoom. The executive committee and the search committee continued with the task of seeking and then appointing a successor to the former long-standing president, who retired on 30 June 2022. This task was one of the recommendations of the strategic assessment of CEF, carried out in June 2020. On 1st August Jeremiah Cho began his term of office as President of CEF International and moved from Korea to live in the International HQ in Warrenton Missouri, USA.

**Annual Report of the Trustees
For the year ended 31 January 2023**

4. Financial Review

Funding for the Charity comes mainly from donations from churches and individuals.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 10 and 11 respectively. The Charity’s reserves increased by £176,816 during the year (2022 – increased by £89,898). The balance sheet shows total net assets of £561,385 (2022: £384,569).

Included in total funds are amounts totalling £107,735 (at 31 January 2022: £111,690) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise grants subject to grantor imposed conditions. Full details of these restricted funds can be found in note 11 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

It is the policy of the charity to maintain uncommitted cash resources, which are the free reserves of the charity, at a level to provide sufficient funds to cover management, administration and support costs for a period of three to six months.

The Trustees have examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity’s funding, free reserves should be equivalent to approximately 6 months’ worth of unrestricted routine expenditure in order to provide sufficient flexibility to cover temporary shortfalls in incoming resources and allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 January 2023 the Charity had net free reserves of £453,478 (2022: £272,570) as follows:

	2023	2022
	£	£
Total reserves	561,385	384,569
Less: restricted funds	(107,735)	(111,690)
Less: tangible fixed assets	(172)	(309)
Free reserves	453,478	272,570
Free reserves requirement: 6 month’s budgeted routine expenditure	30,000	16,000

The Trustees are aware that free reserves are in excess of the free reserves requirement and are actively looking at ways in which funds can be legitimately applied in furtherance of the charity’s objects over a reasonable timeframe.

5. Plans for Future Periods

The principal objective continues to be an increase in the number of workers and local CEF works in England, Scotland and Wales. The raising of financial support by a worker has been very challenging for some in recent years either to join or to remain active in CEF. The principle of this faith-based mission is to “Ask God and tell His people”. Accordingly, we have mooted the idea of part-time CEF representatives for different areas in Britain. All our full-time workers and part-time representatives seek to serve local churches by helping them to take opportunities to develop a strong children’s outreach.

The appointment of a National Director is an important objective, as is recruiting more workers to form a team alongside the new worker in South Wales. Strengthening the ministry of other single workers by helping them to form small teams so as to avoid the difficulties and challenges of isolation is another vital priority.

Training new workers and volunteers and deploying them to areas to form small teams is essential to enable these objectives to be met. The formation of a team of five people in the Central Belt of Scotland in 2022 has been a positive step in this strategy.

The intention is to continue our co-operation with CEF of Ireland in areas where this is possible. The centralised literature distribution is a good example of this. Further updating of literature and lesson material continues.

**Annual Report of the Trustees
For the year ended 31 January 2023**

In 2021, a new promotional booklet, CEF Britain, was finally completed, having taken almost three years to produce. It is a valuable tool, already circulated to help inform those who are as yet unaware of the vision, mission, strategy, scope and impact of CEF ministry in Britain, in Europe and around the world, where millions of children are reached with the gospel in almost every nation, every day. In addition, we continue to engage with Bible Colleges, as part of this initiative, albeit being significantly restricted whilst the Covid-19 pandemic has prevented in person presentations in 2022.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees 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 are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 23rd September 2023 and signed on their behalf by:



David Cook
Chairman

Report of the Independent Examiner to the Trustees of

Child Evangelism Fellowship of Britain

I report on the accounts of the Child Evangelism Fellowship of Britain for the year ended 31 January 2023, set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.



Christine Cheung-Poston ACCA

10th August 2023

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Statement of Financial Activities (Including the Income and Expenditure account) For the year ended 31 January 2023



	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	163,125	59,873	222,998	31,636	281,208	312,844
Other trading activities		1,653	-	1,653	4,308	-	4,308
Investments		871	-	871	42	-	42
Grants		-	59,940	59,940	-	-	-
Total Income		165,649	119,813	285,462	35,986	281,208	317,194
Expenditure on:							
Raising funds	3	10,610	-	10,610	13,915	-	13,915
Charitable activities	4	59,348	123,768	183,116	22,453	190,928	213,381
Total Expenditure		69,958	123,768	193,726	36,368	190,928	227,296
Net gains/(losses) on investments		85,080	-	85,080	-	-	-
Net income/(expenditure) before tax	5	180,771	(3,955)	176,816	(382)	90,280	89,898
Tax payable	6	-	-	-	-	-	-
Net (expenditure)/income after tax		180,771	(3,955)	176,816	(382)	90,280	89,898
Transfers between funds		-	-	-	-	-	-
Net movement in funds		180,771	(3,955)	176,816	(382)	90,280	89,898
Total funds brought forward		272,879	111,690	384,569	273,261	21,410	294,671
Total funds carried forward		453,650	107,735	561,385	272,879	111,690	384,569

CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Balance Sheet As at 31 January 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Fixed Assets					
Tangible Assets	7	172	-	172	309
		172	0	172	309
Current Assets					
Investments	8	-	-	-	250,000
Stock		597	-	597	597
Debtors	9	3,328	-	3,328	2,836
Cash At Bank And In Hand		462,700	107,735	570,435	131,616
		466,625	107,735	574,360	385,049
Creditors - Amounts Falling Due Within One Year	10	13,147	-	13,147	789
Net Assets		453,650	107,735	561,385	384,569
Represented By:					
Restricted Funds	11	-	107,735	107,735	111,690
Unrestricted Income Funds		453,650	-	453,650	272,879
Total Funds		453,650	107,735	561,385	384,569

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 January 2023 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 23rd September 2023 and signed on their behalf by:

John Helm
Trustee

Company registration 570740

Notes to the Financial Statements For the year ended 31 January 2023

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with Financial Reporting Standard 102 (effective January 2015), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. Charitable expenditure includes governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Taxation

The company is a registered charity and qualifies for relief from Corporation Tax under s 505 of the Taxes Act.

Tangible Fixed Assets

Tangible fixed assets are accounted for as follows:

- Freehold land and buildings. The charity's freehold building is stated at cost. Depreciation is not provided as the estimated residual (market) value is considered to be the same or higher than the carrying value of the property in the accounts. The residual value is reviewed at the end of each accounting period.

**Notes to the Financial Statements
For the year ended 31 January 2023**

I. Accounting Policies (continued)

Tangible Fixed Assets (continued)

- Office equipment and furniture. These are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	15% reducing balance
Office furniture	-	15% reducing balance
Computer equipment	-	25% straight line

Investments

Freehold land and building is stated at cost following its transfer from tangible fixed assets during the year. In 2023 and in subsequent years it will be stated at fair value. Realised and unrealised gains and losses on investments are reflected through the Statement of Financial Activities.

Stock

Stock of literature is stated at the lower of cost and net realisable value.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Notes to the Financial Statements
For the year ended 31 January 2023**

2. Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Donations & legacies				
Donations (incl Gift Aid)	21,688	59,873	81,561	210,934
Legacy	141,437	-	141,437	101,910
Grants		59,940	59,940	-
	163,125	119,813	282,938	312,844
Other trading activities				
Royalties	1,638	-	1,638	1,726
Stock sales	15	-	15	-
	1,653	0	1,653	1,726
Investment income				
Rental income	-	-	-	2,582
Bank Interest	871	-	871	42
	871	0	871	2,624
	165,649	119,813	285,462	317,194

Grants received are in respect to the Hope for Ukraine project to print and distribute Do You Wonder Why? booklets.

3. Expenditure – Raising Funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Advertising & promotion	7,882	-	7,882	4,907
Premises costs	2,728	-	2,728	9,008
	10,610	0	10,610	13,915

**Notes to the Financial Statements
For the year ended 31 January 2023**

4. Expenditure on Charitable Activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Payments to missionaries	7,196	63,828	71,024	193,015
Mission resources & events	32,984	59,940	92,924	5,594
Staff costs	6,257	-	6,257	7,301
Running costs	9,998	-	9,998	6,563
Bank charges	454	-	454	485
Depreciation	137	-	137	295
Governance	2,322	-	2,322	128
	59,348	123,768	183,116	213,381

4. Expenditure on Charitable Activities (continued)

Included within Expenditure on Charitable Activities are the following staff costs:

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Wages and salaries	9,861	-	9,861	9,532
Pension contribution	109	-	109	99
Statutory Maternity Pay	(3,713)	-	(3,713)	(2,330)
	6,257	0	6,257	7,301
Of which the following gross salaries were paid to Key Management Personnel	9,861	-	9,861	9,532

The statutory maternity pay is recoverable from HMRC.

The average number of employees during the year was 1 (2022: 1), being 1 part time administrator. No employee received emoluments in excess of £60,000 during the year.

The expenses of 1 (2020: 0) trustee amounting to £2,072 (2020: £nil) in relation to communications, training, travel and subsistence, incurred on charity business, were met during the year.

**Notes to the Financial Statements
For the year ended 31 January 2023**

5. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging:

	2023	2022
	£	£
Depreciation of owned assets	137	295
Independent examiner fee	250	250
	<u> </u>	<u> </u>

6. Taxation

As a charity, Child Evangelism Fellowship of Britain is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

7. Tangible Fixed Assets

	Computer equipment £	Office equipment & furniture £	Total £
Cost/valuation			
At 1 February 2022	1,297	1,340	2,637
Additions	-	-	-
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 January 2023	<u>1,297</u>	<u>1,340</u>	<u>2,637</u>
Depreciation			
At 1 February 2022	1,130	1,198	2,328
Charge for Year	-	137	137
Disposals	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 January 2023	<u>1,130</u>	<u>1,335</u>	<u>2,465</u>
Net Book Value			
At 31 January 2023	<u>167</u>	<u>5</u>	<u>172</u>
At 31 January 2022	<u>167</u>	<u>142</u>	<u>309</u>

All of the fixed assets are used for charitable purposes.

8. Current Asset Investments

The current asset investment of £250,000 is represented by the freehold land and buildings at 73 West Coats Road, Cambuslang Glasgow, G72 8AW. The property was sold in 2022.

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Notes to the Financial Statements For the year ended 31 January 2023



9. Debtors

	2023 £	2022 £
Tax recoverable	2,383	2,836
Other debtors	945	-
	<u>3,328</u>	<u>2,836</u>

10. Creditors - Amounts Falling Due Within One Year

	2023 £	2022 £
Accruals	13,147	789
Other creditors	-	-
	<u>13,147</u>	<u>789</u>

11. Restricted Funds

11a Current Year

	At 1 February 2022 £	Income £	Expenditure £	Transfers £	At 31 January 2023 £
Mission Fund	111,351	119,546	(123,768)	-	107,129
Literature for distribution	339	267	-	-	606
	<u>111,690</u>	<u>119,813</u>	<u>(123,768)</u>	<u>0</u>	<u>107,735</u>

11b Prior Year

	At 1 February 2021 £	Income £	Expenditure £	Transfers £	At 31 January 2022 £
Mission Fund	19,478	281,108	(189,235)	-	111,351
Literature for distribution	1,932	100	(1,693)	-	339
	<u>21,410</u>	<u>281,208</u>	<u>(190,928)</u>	<u>0</u>	<u>111,690</u>

The transfers between restricted and unrestricted funds have been made to correct historic errors.

Descriptions of the restricted funds are as follows:

Mission Fund. CEF Missionaries: as of 31 January 2023, CEF had workers in Britain and overseas fields serving God in full time service.

Literature for distribution. This fund is for literature to be distributed to Sunday Schools and Christian children's organisations. This literature is distributed free of charge.

12. Related Party Transactions

David Cook a trustee of the charity is also a trustee and chairman of CEF Europe Association. The Charity made payment to CEF Europe Association of £22,600 (2022: £2,500) which is a tithe gift.

The aggregate total amount of donations by trustees to the charity during the year was £4,939 (2022: £3,480).

13. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £10 in the event of a winding up.

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

England & Wales - Charity number 235080

Accounts



Child Evangelism Fellowship of Britain

**Company Limited by Guarantee
Company Registration Number: 570740
Charity Registration Number: 235080**

Annual Report and Financial Statements

For the year ended 31 January 2022

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Annual Report and Financial Statements For the year ended 31 January 2022 Contents



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CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Legal and Administrative Information For the year ended 31 January 2022

Charity Name	Child Evangelism Fellowship of Britain.
Charity Registration no.	235080 (England) SC040343 (Scotland). The Charity was registered with the Charity Commission on 24 May 1965
Company Registration no.	570740. The company was incorporated on 24 August 1956
Registered Office	P.O. Box 9281, Poole, Dorset BH14 4FS
Governing Document	<p>Memorandum and Articles of Association of 24 August 1956, as amended on 8 February 1964, as amended by special resolution of 22nd February 2002, as amended for change of name dated 23 August 2002 and 25 June 2005, as amended by special resolution 22 June 2013 which were agreed and approved by special resolution on 5 May 2021.</p> <p>The principal object of CEF of Britain as set out in its Articles of Association is to advance in the United Kingdom and elsewhere the Evangelical Christian Faith and in particular Child Evangelism and religious teaching. In particular it was set up to:</p> <ul style="list-style-type: none">• Extend the Christian faith amongst children through various means;• To train teachers in the Lord's work; and• To distribute relevant literature.
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <p>D Cook C Holt A Wilson W Randall K Johnston J Helm R Peters T Creighton</p> <p>Appointed April 2021 Appointed December 2021</p>
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity, are the Trustees and the Finance & Office Administrator.
Bankers	Royal Bank of Scotland Kilmarnock Branch 96 John Finnie Street Kilmarnock Scotland KA1 1NY
Independent Examiner	Christine Cheung-Poston ACCA Flat 48, Samford House, Charlotte Terrace, Islington, London N1 0JF

Annual Report of the Trustees For the year ended 31 January 2022

The Trustees submit their annual report and the financial statements of Child Evangelism Fellowship of Britain (“the Charity”) for the year ended 31 January 2022. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

1.1. Trustees

The Trustees shall not be less than five or more than twenty-five in number. Additional trustees are appointed by the Board. The practice is that each year one third of the trustees retires by rotation but can offer themselves for re-election. Under the revised Articles of Association, the Trustees are referred to as the National Committee. Each local committee has the right to propose one person to the National Committee. There is one local committee in East London.

The Trustees meet 3 times per annum to discuss a full range of matters relating to strategy, project work, recruitment, finance and general administration.

The induction process for any individual newly-appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and receipt of copies of:

- Code of Practice (Policy & Regulations)
- the most recent financial statements

1.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity and its finances. The Trustees believe that, by monitoring reserve levels, by developing controls over key financial systems, and by having the operational risks faced by the Charity reviewed, they have established systems and procedures to mitigate those risks.

2. Activities & Public Benefit

The trustees seek to ensure that the Public benefit requirement is considered as CEF of Britain facilitates the advancement of the Evangelical Christian Faith in particular Child Evangelism both in the UK and elsewhere and having paid due regard to the Charity Commission guidance on public benefit. The training of volunteers as teachers is an integral part of the work of CEF. CEF of Britain is one of a number of organisations which operate under the name of Child Evangelism Fellowship in various countries around the World. The International Headquarters of Child Evangelism Fellowship are in Warrenton, Missouri, USA. Most countries are separate organisations although they are linked in regional groups for assistance in the development of the work, training, provision of literature and web-based facilities. Over the years many people from Britain have attended the three-month training course at the former European Headquarters of Child Evangelism Fellowship at Kilchzimmer in Switzerland. The specific objects are the advancement of the Christian religion.

3. Achievements and Performance

We praise God for the continuing progress He has enabled us to make in the ministry of CEF, despite increasing and varying constraints of lockdown from the enduring impact of the COVID 19 pandemic throughout 2021. 2021 was another challenging year for all in CEF Britain and also for countries in which CEF functions around the world. COVID pandemic restrictions, which began in March 2020, continued throughout 2021. As a result, almost all CEF ministry with children in Britain remained restricted to online contact. Our workers continued to make creative ways of reaching children with the gospel via the internet, using skills learned in 2020 to continue online programmes to evangelise and disciple children and young people. Training new volunteers and workers continued online and, as travelling long distances was unnecessary to access the courses, so training course attendance actually increased, proving again to be an unintended benefit of the pandemic. Several potential new workers completed the online “Teaching Children Effectively” (TCEI) courses online, hosted in Northern Ireland and a record number were sponsored by CEF Britain to take the first half of the CMLC course, which was offered online, from Sibiu, Romania. Throughout the year, the online foundational course, “Equip”, piloted in 2020, continued to be a means to train more than forty new enquirers, including individuals and groups of children’s workers from different churches.

**Annual Report of the Trustees
For the year ended 31 January 2022**

Statistics tell some of the story. Those of 2021 show that, in CEF Britain, compared to 2020, 22% fewer children were reached (28% fewer in 2020 than in 2019), 33% fewer workers were trained (42% fewer in 2020 than in 2019), 50% fewer volunteers were involved (64% fewer in 2020 than in 2019) and yet the support team increase was 15%, almost doubling the 8% increase of 2020. The views for our online content appeared to decrease by about 39%, having increased the previous year by more than 54%. Online views are, at best, conservative estimates. They were measured differently in 2021 and the accuracy of total online viewing data figures is nearly impossible to measure.

The CEF of Britain website (www.cefbritain.org) added content each month as workers, churches and volunteers recorded Bible lessons and missionary stories for children's ministry. The increase of online content on our website, produced by CEF workers and some children's workers in local churches, continued to provide a growing resource of new material available for CEF workers and local churches for use in Good News Clubs, 5 Day Clubs, Holiday Bible Clubs, Camps, Sunday Schools, School Assemblies and lessons. The CEF of Britain website increased its impact and effectiveness to share the vision and extent of the workers' ministries and it remains a vital asset and a valuable tool both to introduce new supporters to the work and to be an important ministry resource for everyone. The dedicated website for materials, (www.CEFResources.com), continues to be handled by CEF Ireland, linking directly to its online shop, (<http://www.cefireland.com/shop/>). This enables materials to get into the hands of our workers and volunteers. The CEF website also enables lessons from the Bibletime Correspondence Course to be downloaded, once parental permission is obtained.

Children's Ministries (figures for previous year in brackets)

The number of Good News Clubs reduced by one to 12 (13), 6 (5) of which are church related and 0 (3) are in schools. The main difference in 2021 was that 4 (3) live online Good News Clubs, which started in 2020, continued as well as some seasonal clubs, which continued online. The schools' ministry, which two workers have been developing in conjunction with local churches, decreased significantly to 0 (3), because schools, already closed during lockdown in 2020, were not open for clubs at all in 2021, so regular school classes/assemblies were not possible. The workers in London were able to get into schools on only three occasions. Previous summer outreach programmes with outreaches in London, Livingston, Middlesbrough and South Wales remained closed due to lockdown. The number of Holiday Bible Clubs slightly increased to 2 (0), the number of children contacted through those clubs increasing to 90 (0). The number of 5-Day Clubs in the open-air clubs slightly increased to 2 (0) and 90 (0) children were contacted. The contact with previously participating churches continues to remain hopeful after lockdown is released. A great help in the summer outreach has previously been the Momentum teams from CEF Ireland who enthusiastically and ably help in London and in Livingston. These activities did not take place for reasons already stated and, again, there was no (0) camp this year, contacting no children, matching the situation in 2020, after a decline from one camp reaching 28 children in 2019. However, there was a huge increase in the number of Christmas/Easter Clubs to 30 (5), the number of children contacted increasing to 432 (54). The Bibletime correspondence course for children, introduced in 2014, continues to grow, 29 (27) children actively participating on the course. Other children continue to follow a course on www.wonderSurf.com, our international dedicated website for children in Europe. Through all these ministries the number of children contacted significantly decreased again to 3203, from 4104 in 2020 and 5680 in 2019. Other children's ministry contact was mainly online with audio stream, YouTube, Vimeo and Zoom meetings. There were also fewer events, such as the church related children's meetings, toddler groups, youth groups, Messy Church and Sunday Club Kids talks.

	Number of children			
	2021/22	2020/21	2021/22	2020/21
Workers	12	11	n/a	n/a
Volunteers	34	68	n/a	n/a
Good News Clubs	12	13	201	199
Regular school classes/assemblies	3	7	157	1414
Holiday Bible Clubs	2	0	90	0
Junior Youth Challenge Groups	2	2	20	21
3 Day/5 Day Clubs	2	0	24	0
Camps	0	0	0	0
Christmas/Easter clubs	30	5	432	54
Bibletime correspondence course	1	1	29	27
Other ministries			2,250	2,389
Total			3,203	4,104

Annual Report of the Trustees For the year ended 31 January 2022

Training and Promotion (figures for previous year in brackets)

As in 2020, three (3) one-day church related training seminars took place, two in London and one in Scotland. One (all) of these events was led by Philip Annett, as part of his informal, voluntary supporting role with CEF GB. The number of people trained was 42, almost the same number as in the previous year (48). The only other training events were three EQUIP courses, training 48 people. As a result, the total number of people trained (90) was a further decrease on the 133 in the previous year, further continuing the decrease from 2018 (282). Again, there were few opportunities to promote CEF in churches due to lockdown restrictions.

The national newsletter "Sharing the Vision" continues to be issued to over 2,000 people, Bible Colleges and churches by post and e-mail. It was mailed out in July and in November. New contacts are made through our website, which is geared towards promoting the different aspects of the work. One of the workers in East London has an internet blog, www.lettheirlightshine.com, which has continued to increase the number of views to 72,334 (57,480).

The number of promotional meetings tripled to 21 (7), reaching many more people, 405 (229), reversing the downward trend of the previous year. CEF Britain was represented with resources but not with personnel at the annual Keswick Convention, which was still restricted due to the pandemic, although there was an in-person presence for its programme. No people were reached (21) at the 0 (2) fellowship evenings/CEF conferences. The residential workers' conference, scheduled to be held at The Kings Park Conference Centre in November, was postponed to April 2022. The February Conference was held over three days online. There were 49 (64) personal visits to promote CEF through which 79 (44) people were contacted.

Prayer Programme (figures for previous year in brackets)

During 2021 our prayer programme has had varied progress. In the summer 2020 the "Together in Prayer" initiative, launched by CEF International linking countries to join and pray together online resulted in Britain partnered with the Netherlands team. However, these joint prayer meetings have been fewer in 2021. The annual World Day of Prayer on the first Wednesday in November was marked with five prayer meetings in the European region, often them using Padlet to share prayer requests and ministry information. There were nine (11) formal organised meetings with a total of 91 (71) people for this annual CEF World Day of Prayer, specifically for the needs of CEF worldwide as well as in Britain. Praying together continues to be helped by using Zoom, although the weekly "Connect and Pray" meetings have become less frequent. We continue to promote prayer for the ministry by publishing a bi-monthly prayer calendar, posted by mail and by email to more than 150 people and also downloadable from our website. The number of regular Prayer Bands has further reduced to one (4), inevitably reducing the number of people involved to 2 (13). However, the number of regular prayer meetings maintained the increased number of the previous year (30), although the number of people involved slightly decreased to 51 (60). The number of individual prayer partners also decreased to 980 (1083), although still a greater number than two years ago.

Workers and Committees

Primrose Tshawe works creatively and effectively as the part-time Office and Finance Administrator overseeing the communications hub from the National Office in her home in Poole, Dorset. Her work involves liaising regularly both with the Treasurer residing in London and the Chairman residing in Poole. She continues to reform and streamline the administration and financial activities, most of which are overseen and managed digitally. As Primrose was on maternity leave towards the end of 2021, an additional bookkeeper was recruited to assist with the processing of monthly payments. Volunteers assist with the biannual mailshots of the newsletters, "Sharing the Vision".

The National Committee membership added two new members, Rebekah Ainge (née Peters) in April 2021 and Tim Creighton in December. Tim succeeded Jane Whitfield to oversee the legal charity expertise, for which we are thankful to God. There have been no further additions to the membership of the Reference Council, although increased contact with these ten members has resulted in some generous donations and greater involvement from several.

The National Committee continues a prayerful search for new National Directors. Until such appointments are made the National Committee is assisted in its oversight of the work in Britain by Stephen Garrett, CEF Area Director for SW Europe and also by Andrew & Beulah McMullan, assistants to Stephen Garrett. The Chairman of the National Committee, David Cook, continues to represent CEF Britain at European Leadership Advisory Group online meetings in January and June. The National Committee created action plans to implement the strategic plan for the future ministry in Britain, which are due to be reviewed in 2022. The progress of the strategic plans of the workers remains to be actively monitored. With the departure of Claudine Uwizeye in January 2021, there remains just one local committee, in London, the one in Middlesbrough, deciding to disband and prayerfully await the call of a new worker to that area to build on the foundation which Claudine has so effectively laid.

Annual Report of the Trustees For the year ended 31 January 2022

The total number of workers increased by one in 2021. One part-time volunteer joined in July and one part-time bookkeeper started in October. However, the number of local areas active with CEF ministry, being six in 2019, increased to 8 in 2021. We thank God for all the workers and hope that the three candidates in training will graduate to become workers in 2023 after completing part 2 of the CMLC in the autumn of 2022. We hope to see higher numbers of volunteers next year, the number of volunteers further reducing to 34 from 68 in 2020 and 187 in 2019, largely due to the reduction in ministry activity caused by the national lockdown during the COVID 19 pandemic. The team of workers now numbers twelve, an encouraging increase from seven in 2019 and demonstrates that our prayers for the Lord of the harvest to send out workers into his harvest field (Luke chapter 10 verse 2) are being answered.

The reasons for Claudine Uwizeye's resignation from CEF were noted in detail in the 2020 Trustees' report,. Her last day was 31st January 2021. Her local committee disbanded in Spring of 2021 and yet continue to pray for Claudine's successor to build on the foundations Claudine laid in the Middlesbrough area. We continue to have a mixed team of full-time workers in London, showing some of the ethnic diversity of the city, with 2 British and one Korean missionary. In Birmingham, Monica Nechita gave notice that she was stepping back from active, albeit part-time CEF ministry from May 2021, due to the changing needs of her growing family. Having been on extended maternity leave as noted in the 2020 Trustees' report, it was an understandable decision which the National Committee fully supported. Monica will help CEF Britain voluntarily as and when she is invited and as time allows. In December 2021, following her successful interview in November 2021, Corinna LalBachan, a native of Trinidad and Tobago, currently living in Watford, was accepted as a candidate in training. Corinna joined her sister Priya, approved as a candidate in training in 2020. They both plan to pioneer a CEF ministry in Newbury, once they have completed their CMLC training. Their temporary visitor status in Britain ended when they returned to Trinidad on 24 December to raise support. They hope to return to Britain sometime in 2022, once their support levels have been appropriately reached and with Tier 5 temporary religious worker visas. The work in South Wales continues to grow under the direction of the candidate in training, Megan, who is supported in some way by the part-time volunteer who joined in July and is living in Bridgend. With another possible recruit in the Bristol area, there is the possibility of this team of three working collaboratively in the future.

The team in Scotland increased to five. A former USA missionary worker, together with her Irish husband, moved to Scotland in June 2021 to begin a new ministry in the Central Belt. They have made good progress in the last six months of 2021. Another USA missionary worker returned to Scotland in March 2021 with a Tier 2 visa, as the Digital Minister for the Leadership Development Department, to serve both as part of the CEF Europe's Leadership Development team and to support the wider ministry in Britain. A married couple are part-time workers in Glasgow, where ministry opportunities and growth have so far been limited.

The original National Office property in Glasgow ceased to be rented, after the existing tenants departed in April 2021. Preparations for its sale made slow progress in 2021 due to necessary plans for repairs, redecoration and refurbishment being agreed and work to be completed. It is hoped that the property will be on the market early in 2022.

Wider Impact

A vital part of the work of CEF of Britain is to encourage and support the work of CEF in many countries throughout Europe. This is done by promoting prayer and interest in the work of those who serve there from Britain. Four workers, two of whom continue to work at our European Headquarters in Switzerland and two others from their home in London, focus on CEF needs that exist in these countries. During 2021 we continued to receive designated gifts for the support of staff and projects in various countries, mainly in Europe. In all these activities we recognise the continued grace and goodness of God for the work of CEF of Britain.

The chairman of the National Committee in Britain, David Cook, continues to serve as chairman of the CEF Europe Association. That committee oversees ministry projects throughout CEF Europe and manages the staff, premises and purposes of the CEF HQ at Kappel, in Switzerland. After the successful sale of the former CEF European HQ, Kilchzimmer, in 2019, we look to God to give direction to establish a new European HQ during 2022 to assist the work of the new Regional Director for Europe, once he takes office in May 2022.

David Cook, elected in September 2018 to the membership of the CEF International Board of Trustees (IBoT) at the CEF's International HQ in Warrenton, Missouri, USA, continues to represent the European region on the IBoT, which met several times online in 2021 via Zoom. The recommendations of the strategic assessment of CEF, carried out in June 2020, are being carefully and progressively implemented by the IBoT, including the creation and execution of the organisational strategic plan and the recruitment of the successor to the President of CEF, who declared in August 2021 that he will retire in June 2022.

**Annual Report of the Trustees
For the year ended 31 January 2022**
4. Financial Review

Funding for the Charity comes mainly from donations from churches and individuals.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 10 and 11 respectively. The Charity's reserves increased by £89,898 during the year (2021 – decreased by £6,871). The balance sheet shows total net assets of £384,569 (2021: £294,671).

Included in total funds are amounts totalling £111,690 (at 31 January 2021: £21,410) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise grants subject to grantor imposed conditions. Full details of these restricted funds can be found in note 11 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

It is the policy of the charity to maintain uncommitted cash resources, which are the free reserves of the charity, at a level to provide sufficient funds to cover management, administration and support costs for a period of three to six months.

The Trustees have examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity's funding, free reserves should be equivalent to approximately 6 months' worth of unrestricted routine expenditure in order to provide sufficient flexibility to cover temporary shortfalls in incoming resources and allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 January 2022 the Charity had net free reserves of £272,570 (2021: £272,657) as follows:

	2022	2021
	£	£
Total reserves	384,569	294,671
Less: restricted funds	(111,690)	(21,410)
Less: tangible fixed assets	(309)	(604)
	272,570	272,657
Free reserves requirement: 6 month's budgeted routine expenditure	16,000	16,000

The Trustees are aware that free reserves are in excess of the free reserves requirement and are actively looking at ways in which funds can be legitimately applied in furtherance of the charity's objects over a reasonable timeframe.

5. Plans for Future Periods

The principal objective continues to be an increase in the number of workers and local CEF works in England, Scotland and Wales. The raising of financial support by a worker has been very challenging for some in recent years either to join or to remain active in CEF. The principle of this faith-based mission is to "Ask God and tell His people". Accordingly, we have mooted the idea of part-time CEF representatives for different areas in Britain. All our full-time workers and part-time representatives seek to serve local churches by helping them to take opportunities to develop a strong children's outreach. The appointment of a National Director is an important objective, as is recruiting more workers to form a team alongside the new worker in South Wales. Strengthening the ministry of other single workers by helping them to form small teams so as to avoid the difficulties and challenges of isolation is another vital priority.

Training new workers and volunteers and deploying them to areas to form small teams is essential to enable these objectives to be met. The formation of a team of five people in the Central Belt of Scotland in 2021 has been a positive step in this strategy.

The intention is to continue our co-operation with CEF of Ireland in areas where this is possible. The centralised literature distribution is a good example of this. Further updating of literature and lesson material continues.

**Annual Report of the Trustees
For the year ended 31 January 2022**

In 2021, a new promotional booklet, CEF Britain, was finally completed, having taken almost three years to produce. It is a valuable tool, already circulated to help inform those who are as yet unaware of the vision, mission, strategy, scope and impact of CEF ministry in Britain, in Europe and around the world, where millions of children are reached with the gospel in almost every nation, every day. In addition, we continue to engage with Bible Colleges, as part of this initiative, albeit being significantly restricted whilst the COVID pandemic has prevented in person presentations in 2021.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees 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 are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 24 September 2022 and signed on their behalf by:



David Cook
Chairman

**Report of the Independent Examiner to the Trustees of
Child Evangelism Fellowship of Britain**

I report on the accounts of the Child Evangelism Fellowship of Britain for the year ended 31 January 2022, set out on pages 10 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (“the 2011 Act”) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.



Christine Cheung-Poston ACCA

22 September 2022

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Statement of Financial Activities (including the Income and Expenditure account) For the year ended 31 January 2022



	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	2	31,636	281,208	312,844	20,710	198,769	219,479
Other trading activities		4,308	-	4,308	2,637	-	2,637
Investments		42	-	42	13,874	-	13,874
Total Income		35,986	281,208	317,194	37,221	198,769	235,990
Expenditure on:							
Raising funds	3	13,915	-	13,915	9,432	-	9,432
Charitable activities	4	22,453	190,928	213,381	36,539	196,890	233,429
Total Expenditure		36,368	190,928	227,296	45,971	196,890	242,861
Net (expenditure)/income before tax	5	(382)	90,280	89,898	(8,750)	1,879	(6,871)
Tax payable	6	-	-	-	-	-	-
Net (expenditure)/income after tax		(382)	90,280	89,898	(8,750)	1,879	(6,871)
Transfers between funds		-	-	-	(152)	152	-
Net movement in funds		(382)	90,280	89,898	(8,902)	2,031	(6,871)
Total funds brought forward		273,261	21,410	294,671	282,163	19,379	301,542
Total funds carried forward		272,879	111,690	384,569	273,261	21,410	294,671

**Notes to the Financial Statements
For the year ended 31 January 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Fixed Assets					
Tangible Assets	7	309	-	309	604
Investments	8	-	-	-	250,000
		<u>309</u>	<u>0</u>	<u>309</u>	<u>250,604</u>
Current Assets					
Investments	9	250,000	-	250,000	-
Stock		597	-	597	597
Debtors	10	2,836	-	2,836	4,081
Cash At Bank And In Hand		19,926	111,690	131,616	41,539
		<u>273,359</u>	<u>111,690</u>	<u>385,049</u>	<u>46,217</u>
Creditors - Amounts Falling Due Within One Year	11	789	-	789	2150
Net Assets		<u>272,879</u>	<u>111,690</u>	<u>384,569</u>	<u>294,671</u>
Represented By:					
Restricted Funds	12	-	111,690	111,690	21,410
Unrestricted Income Funds		272,879	-	272,879	273,261
Total Funds		<u>272,879</u>	<u>111,690</u>	<u>384,569</u>	<u>294,671</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 January 2022 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 24 September 2022 and signed on their behalf by:



John Helm
Trustee

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with Financial Reporting Standard 102 (effective January 2015), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. Charitable expenditure includes governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Taxation

The company is a registered charity and qualifies for relief from Corporation Tax under s 505 of the Taxes Act.

Tangible Fixed Assets

Tangible fixed assets are accounted for as follows:

- Freehold land and buildings. The charity's freehold building is stated at cost. Depreciation is not provided as the estimated residual (market) value is considered to be the same or higher than the carrying value of the property in the accounts. The residual value is reviewed at the end of each accounting period.

**Notes to the Financial Statements
For the year ended 31 January 2022**

I. Accounting Policies (continued)

Tangible Fixed Assets (continued)

- Office equipment and furniture. These are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	15% reducing balance
Office furniture	-	15% reducing balance
Computer equipment	-	25% straight line

Investments

Freehold land and building is stated at cost following its transfer from tangible fixed assets during the year. In 2022 and in subsequent years it will be stated at fair value. Realised and unrealised gains and losses on investments are reflected through the Statement of Financial Activities.

Stock

Stock of literature is stated at the lower of cost and net realisable value.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Notes to the Financial Statements For the year ended 31 January 2022

2. Income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Donations & legacies				
Voluntary income				
Donations (incl Gift Aid)	26,636	184,298	210,934	219,479
Legacy	5,000	96,910	101,910	-
	31,636	281,208	312,844	219,479
Other trading activities				
Royalties	1,726	-	1,726	2,637
	1,726	0	1,726	2,637
Investment income				
Rental income	2,582	-	2,582	13,850
Bank Interest	42	-	42	24
	2,624	0	2,624	13,874
	35,986	281,208	317,194	235,990

3. Expenditure – Raising Funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Advertising & promotion	4,907	-	4,907	5,491
Premises costs	9,008	-	9,008	3,941
	13,915	0	13,915	9,432

4. Expenditure on Charitable Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Payments to missionaries	3,780	189,235	193,015	209,078
Mission resources & events	3,901	1,693	5,594	8,559
Staff costs	7,301	-	7,301	8,802
Running costs	6,563	-	6,563	5,192
Bank charges	485	-	485	31
Depreciation	295	-	295	461
Governance	128	-	128	1,306
	22,453	190,928	213,381	233,429

**Notes to the Financial Statements
For the year ended 31 January 2022**

4. Expenditure on Charitable Activities (continued)

Included within Expenditure on Charitable Activities are the following staff costs:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Wages and salaries	9,532	-	9,532	8,727
Pension contribution	99	-	99	75
Statutory Maternity Pay	(2,330)	-	(2,330)	-
	<u>7,301</u>	<u>0</u>	<u>7,301</u>	<u>8,802</u>
Of which the following gross salaries were paid to Key Management Personnel	<u>9,532</u>	<u>0</u>	<u>9,532</u>	<u>8,727</u>

The statutory maternity pay is recoverable from HMRC.

The average number of employees during the year was 1 (2021: 1), being 1 part time administrator. No employee received emoluments in excess of £60,000 during the year.

No payments were made to trustees (2021: to one trustee for £1,055) in relation to communications, training, travel, and subsistence, incurred on charity business.

5. Net Expenditure

Net (expenditure)/income is stated after charging:

	2022 £	2021 £
Depreciation of owned assets	295	461
Independent examiner fee	250	250
	<u>545</u>	<u>711</u>

6. Taxation

As a charity, Child Evangelism Fellowship of Britain is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

**Notes to the Financial Statements
For the year ended 31 January 2022**
7. Tangible Fixed Assets

	Computer equipment £	Office equipment & furniture £	Total £
Cost/valuation			
At 1 February 2021	1,297	1,340	2,637
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 January 2022	1,297	1,340	2,637
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation			
At 1 February 2021	972	1,061	2,033
Charge for Year	158	137	295
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 January 2022	1,130	1,198	2,328
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net Book Value			
At 31 January 2022	167	142	309
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 January 2021	325	279	604
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All of the fixed assets are used for charitable purposes.

8. Fixed Asset Investments

The fixed asset investment of £250,000 is represented by the freehold land and buildings at 73 West Coats Road, Cambuslang Glasgow, G72 8AW. The property was sold in 2022 and has therefore been transferred to current asset investments.

9. Current Asset Investments

The current asset investment of £250,000 is represented by the freehold land and buildings at 73 West Coats Road, Cambuslang Glasgow, G72 8AW. The property was sold in 2022.

10. Debtors

	2022 £	2021 £
Prepayments	-	-
Tax recoverable	2,836	3,102
Other debtors	-	979
	<hr/>	<hr/>
	2,836	4,081
	<hr/> <hr/>	<hr/> <hr/>

**Notes to the Financial Statements
For the year ended 31 January 2022**
11. Creditors - Amounts Falling Due Within One Year

	2022 £	2021 £
Accruals	789	2,150
Other creditors	-	-
	<u>789</u>	<u>2,150</u>

12. Restricted Funds
12a Current Year

	At 1 February 2021 £	Income £	Expenditure £	Transfers £	At 31 January 2022 £
Mission Fund	19,478	281,108	(189,235)	-	111,351
Literature for distribution	1,932	100	(1,693)	-	339
	<u>21,410</u>	<u>281,208</u>	<u>(190,928)</u>	<u>0</u>	<u>111,690</u>

12b Prior Year

	At 1 February 2020 £	Income £	Expenditure £	Transfers £	At 31 January 2021 £
Mission Fund	17,447	198,769	(196,890)	152	19,478
Literature for distribution	1,932	-	-	-	1,932
	<u>19,379</u>	<u>198,769</u>	<u>(196,890)</u>	<u>152</u>	<u>21,410</u>

The transfers between restricted and unrestricted funds have been made to correct historic errors.

Descriptions of the restricted funds are as follows:

Mission Fund. CEF Missionaries: as of 31 January 2022, CEF had workers in Britain and overseas fields serving God in full time service.

Literature for distribution. This fund is for literature to be distributed to Sunday Schools and Christian children's organisations. This literature is distributed free of charge.

13. Related Party Transactions

There were no related party transactions.

The aggregate total amount of donations by trustees to the charity during the year was £3,480 (2021: £3,200).

14. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £10 in the event of a winding up.

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

England & Wales - Charity number 235080

Accounts



Child Evangelism Fellowship of Britain

Company Limited by Guarantee
Company Registration Number: 570740
Charity Registration Number: 235080

Annual Report and Financial Statements

For the year ended 31 January 2021

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Annual Report and Financial Statements For the year ended 31 January 2021 Contents



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CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Legal and Administrative Information For the year ended 31 January 2021

Charity Name	Child Evangelism Fellowship of Britain.
Charity Registration no.	235080 (England) SC040343 (Scotland). The Charity was registered with the Charity Commission on 24 May 1965
Company Registration no.	570740. The company was incorporated on 24 August 1956
Registered Office	P.O. Box 9281, Poole, Dorset BH14 4FS
Governing Document	<p>Memorandum and Articles of Association of 24 August 1956, as amended on 8 February 1964, as amended by special resolution of 22nd February 2002, as amended for change of name dated 23 August 2002 and 25 June 2005, as amended by special resolution 22 June 2013.</p> <p>The principal object of CEF of Britain as set out in its Articles of Association is to advance in the United Kingdom and elsewhere the Evangelical Christian Faith and in particular Child Evangelism and religious teaching. In particular it was set up to:</p> <ul style="list-style-type: none">• Extend the Christian faith amongst children through various means;• To train teachers in the Lord's work; and• To distribute relevant literature.
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <p>D Cook C Holt J Whitfield Resigned 31 December 2020 A Wilson W Randall K Johnston J Helm R Peters Appointed April 2021</p>
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity, are the Trustees and the Finance & Office Administrator.
Bankers	Royal Bank of Scotland Kilmarnock Branch 96 John Finnie Street Kilmarnock Scotland KA1 1NY
Independent Examiner	Christine Cheung-Poston ACCA 32 Fisher House Copenhagen Street London N1 0JE

Annual Report of the Trustees For the year ended 31 January 2021

The Trustees submit their annual report and the financial statements of Child Evangelism Fellowship of Britain (“the Charity”) for the year ended 31 January 2021. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1. Trustees

The Trustees shall not be less than five or more than twenty five in number. Additional trustees are appointed by the Board. The practice is that each year one third of the trustees retires by rotation but can offer themselves for re-election. Under the revised Articles of Association the Trustees are referred to as the National Committee. Each local committee has the right to propose one person to the National Committee. There are two local committees which are in East London and Middlesbrough.

The Trustees meet 3 times per annum to discuss a full range of matters relating to strategy, project work, recruitment, finance and general administration.

The induction process for any individual newly-appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and receipt of copies of:

- Code of Practice (Policy & Regulations)
- the most recent financial statements

I.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity and its finances. The Trustees believe that, by monitoring reserve levels, by developing controls over key financial systems, and by having the operational risks faced by the Charity reviewed, they have established systems and procedures to mitigate those risks.

2. Activities & Public Benefit

The trustees seek to ensure that the Public benefit requirement is considered as CEF of Britain facilitates the advancement of the Evangelical Christian Faith in particular Child Evangelism both in the UK and elsewhere and having paid due regard to the Charity Commission guidance on public benefit. The training of volunteers as teachers is an integral part of the work of CEF. CEF of Britain is one of a number of organisations which operate under the name of Child Evangelism Fellowship in various countries around the World. The International Headquarters of Child Evangelism Fellowship are in Warrenton, Missouri, USA and most countries are separate organisations although they are linked in regional groups for assistance in the development of the work, training, provision of literature and web-based facilities. Over the years many people from Britain have attended the three-month training course at the former European Headquarters of Child Evangelism Fellowship at Kilchzimmer in Switzerland. The specific objects are the advancement of the Christian religion.

3. Achievements and Performance

We praise God for the progress He has enabled us to continue in the ministry of CEF, despite the increasing and varying constraints of lockdown from the impact of the enduring COVID 19 pandemic throughout 2020. The year 2020 has been a challenging and very different year for all of us in CEF Britain and indeed for all the countries in which CEF operates around the globe. From mid-March 2020, all ministry activity in CEF Britain moved from direct face-to-face contact with children in the same venue to online contact. Our workers explored creative ways of reaching children with the gospel via the internet, learning new skills to initiate online programmes to evangelise and disciple children and young people. Training new volunteers and workers was initially cancelled and then moved online, which meant that no-one needed to travel long distances to access the courses. This proved to be one of the unintended benefits of the pandemic, enabling new workers and volunteers to participate in training when travel to training venues was prevented. One of our potential new workers completed the online “Teaching Children Effectively” (TCEI) course in Tyrone, Northern Ireland. Towards the end of the year, we piloted a new online foundational course, called “Equip”, to train more than twenty new enquirers.

**Annual Report of the Trustees
For the year ended 31 January 2021**

Statistics tell only part of the story. Those of 2020 show that, in CEF Britain, although we reached 28% fewer children, trained 42% fewer workers, involved 64% fewer volunteers, our support team increased by 8%, compared to the statistics of 2019. The views for our online content increased by more than 54%, which is a conservative estimate, since the accuracy of total online viewing data figures are almost impossible to measure.

The CEF of Britain website (www.cefbritain.org) added content each month as workers, churches and volunteers recorded Bible lessons and missionary stories for their children's ministry. The increase of online content on our website, produced by CEF workers and some children's workers in local churches, provided a growing resource of new material available for CEF workers and local churches to use in Good News Clubs, 5 Day Clubs, Holiday Bible Clubs, Camps, Sunday Schools, School Assemblies and lessons. The CEF of Britain website increased its impact and effectiveness to share the vision and extent of the workers' ministries and it remains a vital asset and a valuable tool both to introduce new supporters to the work and to be an important ministry resource for everyone. The dedicated website for materials, (www.CEFResources.com), continues to be handled by CEF Ireland, linking directly to its online shop, (<http://www.cefireland.com/shop/>). This enables materials to get into the hands of our workers and volunteers. The CEF website also enables lessons from the Bibletime Correspondence Course to be downloaded, once parental permission is obtained.

Children's Ministries (figures for previous year in brackets)

The same number of Good News Clubs was maintained at 13 (13), 5 (8) of which are church related and 3 (4) are in schools. The main difference in 2020 was that 3 live online Good News Clubs were started and a few seasonal clubs also moved online. The schools' ministry, which two workers have been developing partly in conjunction with local churches, decreased to 7 (18), mainly because schools were closed during lockdown and contact through regular school classes/assemblies was not possible. The previous encouraging summer outreach programme with outreaches in London, Livingston, Middlesbrough and South Wales was cancelled due to lockdown. The number of Holiday Bible Clubs decreased to 0 (10), the number of children contacted through those clubs decreased to 0 (353). The number of 5-Day Clubs in the open-air clubs reduced to 0 (5) and no (90) children were contacted. The contact with previously participating churches continues to remain hopeful after lockdown is released. A great help in the summer outreach has previously been the 2 teams from CEF Ireland who enthusiastically and ably help in London and in Livingston. These activities did not take place for reasons already stated and there was no (1) camp this year, contacting no-one after a decline in the previous year to 28 children. However, there was a similar decrease in the number of Christmas/Easter Clubs to 5 (16) with the number of children contacted also decreasing to 54 (357). The Bibletime correspondence course for children introduced in 2014 continues to grow, the number of children actively participating on the course returning to its total in 2018, of 27 (21). Other children continue to follow a course on www.wonderSurf.com, our international dedicated website for children. Through all these ministries the number of children contacted significantly decreased to 4104 (5680). Other children's ministry contact was mainly online with audio stream, YouTube, Vimeo and Zoom meetings. There were also notably fewer events, such as the church related children's meetings, toddler groups, youth groups, Messy Church and Sunday Club Kids talks.

	Number of children			
	2020/21	2019/20	2020/21	2019/20
Workers	11	7	n/a	n/a
Volunteers	68	187	n/a	n/a
Good News Clubs	13	13	199	285
Regular school classes/assemblies	7	18	1414	2979
Holiday Bible Clubs	0	10	0	353
Junior Youth Challenge Groups	2	2	21	31
3 Day/5 Day Clubs	0	5	0	90
Camps	0	1	0	28
Christmas/Easter clubs	5	16	54	357
Bibletime correspondence course	1	1	27	21
Other ministries			2389	1536
Total			4,104	5,680

Annual Report of the Trustees For the year ended 31 January 2021

Training and Promotion (figures for previous year in brackets)

Three (6) one-day church related training seminars took place in different parts of Britain, fewer in this ministry than in recent years. All (half) of these events were led by Philip Annett, as part of his informal, voluntary supporting role with CEF GB. The number of people trained was 48, being just over half the number in the previous year (83). The only other training events included one (1) TCE Level 1 course, which took place in South West London, training 6 (6) people, two of whom are now involved in CEF ministry and 1(1) Pre-Schooler Teacher Course training 8 (25) people. As a result, the total number of people trained (133) was significantly fewer than the previous year (229), continuing the decrease from 2018 (282). Claudine Uwizeye (Middlesbrough) prepared to teach on the Children's Ministry Leadership Course in Romania in July 2020, but it was cancelled due to lockdown. Candidates were advised the course would run in 2021. There were few opportunities to promote CEF in churches due to lockdown closures.

The national newsletter "Sharing the Vision" continues to be issued to over 2,000 people and churches by post and e-mail. It was mailed out in February and in July. New contacts are made through our website, which is geared towards promoting the different aspects of the work. One of the workers in East London has an internet blog, www.lettheirlightshine.com, which has continued to increase the number of views to 57,480 (56,141).

The number of promotional meetings decreased again to 7 (15), inevitably reaching fewer people, 229 (470). CEF Britain was not represented at the annual Keswick Convention, which was cancelled, moving online for one week. Fewer people were reached 21 (91) at the 2 (2) fellowship evenings/CEF conferences. One residential workers' conference was held at The Pioneer Centre, Cleobury Mortimer, in February. The November Conference was held over three days online. There were 64 (102) personal visits to promote CEF through which 44 (183) people were contacted.

Prayer Programme (figures for previous year in brackets)

During 2020 a notable increase has been in our prayer programme. During the summer the "Together in Prayer" initiative was launched by CEF International, linking countries to join and pray together online. Britain was partnered with the Netherlands team and our joint prayer meetings continue. The annual World Day of Prayer on the first Wednesday in November was marked with five prayer meetings in the European region, most of them using Padlet to share prayer requests and ministry information. There were eleven (3) formal organised meetings with a total of 71 (33) people for the annual CEF World Day of Prayer in November, specifically for the needs of CEF worldwide. Praying together has been helped by using Zoom, some of our team meeting weekly online to "Connect and Pray". We continue to promote prayer for the work by publishing a bi-monthly prayer calendar, which is posted by mail and by email to more than 100 people and also downloadable from our website. The number of regular Prayer Bands has further reduced to 4 (5), inevitably reducing the number of people involved to 13 (20). However, the number of regular prayer meetings continued the increase last year to 30 from last year's 10, although the number of people involved slightly decreased to 60 (79). The number of individual prayer partners further increased to 1083 (882), continuing last year's significant rise.

Workers and Committees

Primrose Tshawe, succeeding from her predecessor in January 2018, works creatively and effectively as the part-time Office and Finance Administrator overseeing the communications hub from the National Office in her home in Poole, Dorset. Her work involves liaising regularly both with the Treasurer residing in London and the Chairman residing in Poole. She has transformed the administration and financial activities, most of which are overseen and managed digitally. Volunteers are recruited to assist in the biannual mailshots of the newsletters, "Sharing the Vision". In December she became the Lead Recruiter for Thirtyone:eight, the organisation we use to obtain Disclosure and Barring clearances for workers, volunteers and committee members.

The National Committee membership added two new members, Philip and Denise Annett, in May 2018, although they resigned in May 2019, reducing the group to the previous number of seven. Another member, Jane Whitefield, resigned as from 31 December 2020, reducing the current number to six. We are actively looking to recruit someone with legal charity expertise to be her successor. There have been no further additions to the membership of the Reference Council, after one being added in 2019. We look to God to strengthen both these groups in the near future.

We noted the deaths of two former missionaries, who have been retired since the late 1990s. Christine Chester and Frances Furnell were "called home" in April and July 2020, respectively. Both made significant contributions to the CEF ministry in Britain in the last quarter of the 20th Century, Christine in London and further afield and Frances in Eastern Europe.

Annual Report of the Trustees For the year ended 31 January 2021

The National Committee continues a prayerful search for new National Directors. Until such appointments are made the National Committee is assisted in the oversight of the work in Britain by Stephen Garrett, CEF Area Director for SW Europe. The Chairman of the National Committee, David Cook, continues to represent CEF Britain at European Leadership Advisory Group meetings in January and June at CEF Europe's HQ at Kappel in Switzerland. In December the National Committee completed a strategic plan for the future ministry in Britain, identifying seven focus areas to describe the continuing development of the ministry. Each focus area will be overseen by a committee member. The workers have been developing their local strategic plans during 2020, receiving input and support from Philip Annett and Stephen Garrett. We are thankful for two local committees, in London and in Middlesbrough, who also oversee and monitor the ministry in their areas.

Although one worker (a missionary from CEF Denmark, working in South Wales) left the ministry on 31 December 2019, the number of workers increased in 2020, with two part-time and one full-time worker (a missionary from CEF USA) joining in February, as well as an approved candidate in training (from Trinidad and Tobago) joining from September. The number of local areas active with CEF ministry, being six in 2019, was maintained through 2020. We thank God for all the workers and we also look to a return to the higher numbers of volunteers next year, after the number of volunteers reduced to 68 from 187, largely due to the reduction in ministry activity caused by the national lockdown during the COVID 19 pandemic. The team of workers now numbers eleven, increasing from seven in 2019.

Claudine Uwizeye, working full-time with CEF and assisted by a small Local Committee in the Middlesbrough area, gave notice that her seven years with CEF Britain was coming to an end. Seeking a new career in counselling and mentoring, she plans to leave the CEF team in January 2021. We continue to have a mixed team in London, representing the ethnic diversity of the city, with 2 British workers and 1 Korean missionary worker. In Birmingham, Monica Nechita, who began her training year as a part-time worker, in January 2016 and started a second term of maternity leave in January 2018, gave birth to a daughter in April 2018. She announced a pregnancy towards the end of 2019 and is on an extended maternity leave for the foreseeable future. In June 2020, Priya LalBachan, a native of Trinidad and Tobago, currently living in Watford, was accepted as a candidate in training and in December she successfully completed the TCE I course online, through County Tyrone, Northern Ireland. In the autumn we received an application from Megan Stone (Haverfordwest) to join the team as a candidate in training. Megan starts an online TCEI course, hosted by CEF Ireland in February 2021. Both recruits are approved to take the online CMLC in summer 2021.

One missionary worker from the USA, who started her full-time ministry in Scotland with CEF Britain in September 2018 and continued this until leaving to get married in the USA in September 2019, returned to Ireland in November to develop her ministry further alongside her husband, whilst he continued his training with CEF Ireland, successfully completing it in Spring 2020. This couple is commended by CEF Ireland & approved by CEF Britain as designated missionaries to Scotland, where they hope to relocate in 2021. Another missionary worker from the USA returned to Scotland in February 2020. Initially she served as a part-time volunteer with the GB team, whilst being a full-time CEF worker with the International Ministries Leadership and Ministry Development team. In 2020 her role changed and she left the International team to join a newly formed Leadership Development team with CEF Europe. This has enabled her to be more involved in direct ministry with CEF Britain.

The original National Office property in Glasgow continues to be rented to tenants and provides an income stream, pending the appointment of new National Directors. However, preparations for its imminent sale are now making good progress.

Wider Impact

A vital part of the work of CEF of Britain is to encourage and support the work of CEF in many countries throughout Europe. This is done by promoting prayer and interest in the work of those who serve there from Britain. Four workers, two of whom work at our European Headquarters in Switzerland and two others from their home in London, focus on other CEF needs that exist in these countries. During 2020 we continued to receive designated gifts for the support of staff and projects in various countries, mainly in Europe. In all these activities we recognise the continued grace and goodness of God for the work of CEF of Britain.

The chairman of the National Committee in Britain, David Cook, continues to serve as chairman of the CEF Europe Association Board. That committee oversees ministry projects throughout CEF Europe and manages the staff, premises and purposes of the CEF HQ at Kappel, in Switzerland. In October 2019, after the sale of the former European HQ, Kilchzimmer, in Langenbruck, the new office in Kappel has been rented for the foreseeable future. We are grateful to God for the successful sale of Kilchzimmer and look to God to give a clear direction to relocate the European HQ to a new location during 2022. David Cook, having been elected in September 2018 to the membership of the CEF International Board of Trustees (IBoT) at the CEF's International HQ in Warrenton, Missouri, USA, continues to represent the European region on the IBoT, which met several times in 2020, once face to face in Florida and afterwards as a mixture of face-to-face meetings and also on Zoom. A strategic assessment of CEF was carried out in June 2020 and the IBoT is tasked with implementing the recommendations, including a succession for the future leadership as well as some significant strategic planning.

**Annual Report of the Trustees
For the year ended 31 January 2021**

4. Financial Review

Funding for the Charity comes mainly from donations from churches and individuals.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 10 and 11 respectively. The Charity's reserves decreased by £6,871 during the year (2020 – decreased by £7,250). The balance sheet shows total net assets of £294,671 (2020: £301,542).

Included in total funds are amounts totalling £21,410 (at 31 January 2020: £19,379) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise grants subject to grantor imposed conditions. Full details of these restricted funds can be found in note 11 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

It is the policy of the charity to maintain uncommitted cash resources, which are the free reserves of the charity, at a level to provide sufficient funds to cover management, administration and support costs for a period of three to six months.

The Trustees have examined the requirements for free reserves, ie those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity's funding, free reserves should be equivalent to approximately 6 months' worth of unrestricted routine expenditure in order to provide sufficient flexibility to cover temporary shortfalls in incoming resources and allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 January 2021 the Charity had net free reserves of £272,657 (2020: £281,098) as follows:

	2021	2020
	£	£
Total reserves	294,671	301,542
Less: restricted funds	(21,410)	(19,379)
Less; tangible fixed assets	(604)	(1,065)
	272,657	281,098
Free reserves requirement: 6 month's budgeted routine expenditure	16,000	16,000

The Trustees are aware that free reserves, following the reclassification of the property as an investment property, are in excess of the free reserves requirement and are actively looking at ways in which funds can be legitimately applied in furtherance of the charity's objects.

5. Plans for Future Periods

The principal objective continues to be an increase in the number of workers and local CEF works in England, Scotland and Wales. The raising of financial support by a worker has been very challenging for some in recent years either to join or to remain active in CEF. The principle of this faith-based mission is to "Ask God and tell His people". Accordingly, we have mooted the idea of part-time CEF representatives for different areas in Britain. All our full-time workers and part-time representatives seek to serve local churches by helping them to take opportunities to develop a strong children's outreach. The appointment of a National Director is an important objective, as is recruiting a new worker for Wales. Strengthening the ministry of single workers by helping them to form small teams so as to avoid the difficulties and challenges of isolation is another vital priority.

Training new workers and volunteers and deploying them to areas to form small teams is essential to enable these objectives to be met. The probability of a team of five people in the Central Belt of Scotland in 2021 is a positive step in this strategy. In 2021 we hope to have a new promotional booklet to help share CEF ministry in Britain with those who do not yet know about it. In addition, we are engaging with Bible Colleges, as part of this initiative.

The intention is to continue our co-operation with CEF of Ireland in areas where this is possible. The centralised literature distribution is a good example of this. Further updating of literature and lesson material continues.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees 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 are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 8 September 2021 and signed on their behalf by:



David Cook
Chairman

Report of the Independent Examiner to the Trustees of

Child Evangelism Fellowship of Britain

I report on the accounts of the Child Evangelism Fellowship of Britain for the year ended 31 January 2021, set out on pages 10 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.



Christine Cheung-Poston ACCA

8 September 2021

CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Statement of Financial Activities (including the Income and Expenditure account) For the year ended 31 January 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Income from:	2						
Donations and legacies		20,710	198,769	219,479	22,689	106,901	129,590
Other trading activities		2,637	-	2,637	902	-	902
Investments		13,874	-	13,874	13,297	-	13,297
Total Income		37,221	198,769	235,990	36,888	106,901	143,789
Expenditure on:							
Raising funds	3	9,432	-	9,432	8,848	-	8,848
Charitable activities	4	36,539	196,890	233,429	32,609	109,582	142,191
Total Expenditure		45,971	196,890	242,861	41,457	109,582	151,039
Net expenditure before tax	5	(8,750)	1,879	(6,871)	(4,569)	(2,681)	(7,250)
Tax payable	6	-	-	-	-	-	-
Net expenditure after tax		(8,750)	1,879	(6,871)	(4,569)	(2,681)	(7,250)
Transfers between funds		(152)	152	-	(817)	817	-
Net movement in funds		(8,902)	2,031	(6,871)	(5,386)	(1,864)	(7,250)
Total funds brought forward		282,163	19,379	301,542	287,549	21,243	308,792
Total funds carried forward		273,261	21,410	294,671	282,163	19,379	301,542

CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Balance Sheet As at 31 January 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Fixed Assets					
Tangible Assets	7	604	-	604	1,065
Investments	8	250,000	-	250,000	250,000
		<u>250,604</u>	<u>0</u>	<u>250,604</u>	<u>251,065</u>
Current Assets					
Stock		597	-	597	597
Debtors	9	4,081	-	4,081	5,516
Cash At Bank And In Hand		20,129	21,410	41,539	45,909
		<u>24,807</u>	<u>21,410</u>	<u>46,217</u>	<u>52,022</u>
Creditors - Amounts Falling Due Within One Year	10	2,150	-	2,150	1,545
Net Assets		<u><u>273,261</u></u>	<u><u>21,410</u></u>	<u><u>294,671</u></u>	<u><u>301,542</u></u>
Represented By:					
Restricted Funds	11	-	21,410	21,410	19,379
Unrestricted Income Funds		273,261	-	273,261	282,163
Total Funds		<u><u>273,261</u></u>	<u><u>21,410</u></u>	<u><u>294,671</u></u>	<u><u>301,542</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 January 2021 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period 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 is applicable to the company.

The financial statements were approved by the Trustees on 8 September 2021 and signed on their behalf by:

John Helm
Trustee

Company registration 570740

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with Financial Reporting Standard 102 (effective January 2015), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. Charitable expenditure includes governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Taxation

The company is a registered charity and qualifies for relief from Corporation Tax under s 505 of the Taxes Act.

Tangible Fixed Assets

Tangible fixed assets are accounted for as follows:

- Freehold land and buildings. The charity's freehold building is stated at cost. Depreciation is not provided as the estimated residual (market) value is considered to be the same or higher than the carrying value of the property in the accounts. The residual value is reviewed at the end of each accounting period.

I. Accounting Policies (continued)

Tangible Fixed Assets (continued)

- Office equipment and furniture. These are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	15% reducing balance
Office furniture	-	15% reducing balance
Computer equipment	-	25% straight line

Investments

Freehold land and building is stated at cost following its transfer from tangible fixed assets during the year. In 2021 and in subsequent years it will be stated at fair value. Realised and unrealised gains and losses on investments are reflected through the Statement of Financial Activities.

Stock

Stock of literature is stated at the lower of cost and net realisable value.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Notes to the Financial Statements
For the year ended 31 January 2021**
2. Income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Donations & legacies				
Voluntary income				
Donations (incl Gift Aid)	20,710	198,769	219,479	129,590
Legacy	-	-	-	-
	20,710	198,769	219,479	129,590
Other trading activities				
Royalties	2,637	-	2,637	889
Sales	-	-	-	13
	2,637	0	2,637	902
Investment income				
Bank Interest	24	-	24	47
Rental income	13,850	-	13,850	13,250
	13,874	0	13,874	13,297
	37,221	198,769	235,990	143,789

3. Expenditure – Raising Funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Advertising & promotion	5,491	-	5,491	5,742
Premises costs	3,941	-	3,941	3,106
	9,432	0	9,432	8,848

4. Expenditure on Charitable Activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Payments to missionaries	12,188	196,890	209,078	114,237
Mission resources & events	8,559	-	8,559	7,931
Staff costs	8,802	-	8,802	8,799
Running costs	5,192	-	5,192	7,613
Bank charges	31	-	31	362
Depreciation	461	-	461	462
Governance	1,306	-	1,306	2,787
	36,539	196,890	233,429	142,191

**Notes to the Financial Statements
For the year ended 31 January 2021**

4. Expenditure on Charitable Activities (continued)

Included within Expenditure on Charitable Activities are the following staff costs:

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Wages and salaries	8,727	-	8,727	8,725
Pension contribution	75	-	75	74
	<u>8,802</u>	<u>0</u>	<u>8,802</u>	<u>8,799</u>
Of which the following gross salaries were paid to Key Management Personnel	<u>8,727</u>	<u>0</u>	<u>8,727</u>	<u>8,725</u>

The average number of employees during the year was 1 (2020: 1), being 1 part time administrator. No employee received emoluments in excess of £60,000 during the year.

The expenses of 1 (2020: 3) trustees amounting to £1,055 (2020: £1,075) in relation to communications, training, travel and subsistence, incurred on charity business, were met during the year.

5. Net Expenditure

Net income/(expenditure) is stated after charging:

	2021 £	2020 £
Depreciation of owned assets	461	462
Independent examiner fee	250	250

6. Taxation

As a charity, Child Evangelism Fellowship of Britain is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

**Notes to the Financial Statements
For the year ended 31 January 2021**
7. Tangible Fixed Assets

	Computer equipment £	Office equipment & furniture £	Total £
Cost/valuation			
At 1 February 2020	1,297	1,340	2,637
Additions	-	-	-
Disposals	-	-	-
At 31 January 2021	<u>1,297</u>	<u>1,340</u>	<u>2,637</u>
Depreciation			
At 1 February 2020	648	924	1,572
Charge for Year	324	138	461
Disposals	-	-	-
At 31 January 2021	<u>972</u>	<u>1,062</u>	<u>2,033</u>
Net Book Value			
At 31 January 2021	<u>325</u>	<u>278</u>	<u>604</u>
At 31 January 2020	<u>649</u>	<u>416</u>	<u>1,065</u>

All of the fixed assets are used for charitable purposes.

8. Fixed Asset Investments

The fixed asset investment of £250,000 is represented by the freehold land and buildings at 73 West Coats Road, Cambuslang Glasgow, G72 8AW.

9. Debtors

	2021 £	2020 £
Prepayments	-	1,190
Tax recoverable	3,102	3,219
Other debtors	979	1,107
	<u>4,081</u>	<u>5,516</u>

10. Creditors - Amounts Falling Due Within One Year

	2021 £	2020 £
Accruals	2,150	1,530
Other creditors	0	16
	<u>2,150</u>	<u>1,546</u>

**Notes to the Financial Statements
For the year ended 31 January 2021**
11. Restricted Funds

	At 1 February 2020 £	Income £	Expenditure £	Transfers £	At 31 January 2021 £
Mission Fund	17,447	198,769	(196,890)	152	19,478
Literature for distribution	1,932	-	-	-	1,932
	19,379	198,769	(196,890)	152	21,410

The transfers between restricted and unrestricted funds have been made to correct historic errors.

Descriptions of the restricted funds are as follows:

Mission Fund. CEF Missionaries: as of 31 January 2021, CEF had workers in Britain and overseas fields serving God in full time service.

Literature for distribution. This fund is for literature to be distributed to Sunday Schools and Christian children's organisations. This literature is distributed free of charge.

12. Related Party Transactions

There were no related party transactions.

The aggregate total amount of donations by trustees to the charity during the year was £3,200 (2020: £2,010).

13. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £10 in the event of a winding up.