



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> <table><tr><td>D Cook</td><td></td></tr><tr><td>C Holt</td><td></td></tr><tr><td>J Whitfield</td><td>Resigned 31 December 2020</td></tr><tr><td>A Wilson</td><td></td></tr><tr><td>W Randall</td><td></td></tr><tr><td>K Johnston</td><td></td></tr><tr><td>J Helm</td><td></td></tr><tr><td>R Peters</td><td>Appointed April 2021</td></tr></table>	D Cook		C Holt		J Whitfield	Resigned 31 December 2020	A Wilson		W Randall		K Johnston		J Helm		R Peters	Appointed April 2021
D Cook																	
C Holt																	
J Whitfield	Resigned 31 December 2020																
A Wilson																	
W Randall																	
K Johnston																	
J Helm																	
R Peters	Appointed April 2021																
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.

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)
Free reserves	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
		250,604	0	250,604	251,065
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
		24,807	21,410	46,217	52,022
Creditors - Amounts Falling Due Within One Year	10	2,150	-	2,150	1,545
Net Assets		273,261	21,410	294,671	301,542
Represented By:					
Restricted Funds	11	-	21,410	21,410	19,379
Unrestricted Income Funds		273,261	-	273,261	282,163
Total Funds		273,261	21,410	294,671	301,542

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.

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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
	8,802	0	8,802	8,799
Of which the following gross salaries were paid to Key Management Personnel	8,727	0	8,727	8,725

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.

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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	1,297	1,340	2,637
Depreciation			
At 1 February 2020	648	924	1,572
Charge for Year	324	138	461
Disposals	-	-	-
At 31 January 2021	972	1,062	2,033
Net Book Value			
At 31 January 2021	325	278	604
At 31 January 2020	649	416	1,065

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
	4,081	5,516

10. Creditors - Amounts Falling Due Within One Year

	2021 £	2020 £
Accruals	2,150	1,530
Other creditors	0	16
	2,150	1,546

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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
	<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 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.