



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

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 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. 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.

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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

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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.

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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.

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)
Free reserves	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.

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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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
		309	0	309	250,604
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
		273,359	111,690	385,049	46,217
Creditors - Amounts Falling Due Within One Year	11	789	-	789	2150
Net Assets		272,879	111,690	384,569	294,671
Represented By:					
Restricted Funds	12	-	111,690	111,690	21,410
Unrestricted Income Funds		272,879	-	272,879	273,261
Total Funds		272,879	111,690	384,569	294,671

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

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 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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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)	-
	7,301	0	7,301	8,802
Of which the following gross salaries were paid to Key Management Personnel	9,532	0	9,532	8,727

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

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 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	-	-	-
At 31 January 2022	1,297	1,340	2,637
Depreciation			
At 1 February 2021	972	1,061	2,033
Charge for Year	158	137	295
Disposals	-	-	-
At 31 January 2022	1,130	1,198	2,328
Net Book Value			
At 31 January 2022	167	142	309
At 31 January 2021	325	279	604

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
	2,836	4,081

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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.