



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>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

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 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

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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.

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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.

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.

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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

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 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.

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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

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.

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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

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	-	-	-
At 31 January 2023	1,297	1,340	2,637
Depreciation			
At 1 February 2022	1,130	1,198	2,328
Charge for Year	-	137	137
Disposals	-	-	-
At 31 January 2023	1,130	1,335	2,465
Net Book Value			
At 31 January 2023	167	5	172
At 31 January 2022	167	142	309

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.