



Child Evangelism Fellowship of Britain

Company Limited by Guarantee

Company Registration Number: 570740

Charity Registration Number (England): 235080

Charity Registration Number (Scotland): SC040343

Annual Report and Financial Statements

For the year ended 31 January 2024

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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



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CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Legal and Administrative Information For the year ended 31 January 2024

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

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

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

I. Structure, Governance & Management

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

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

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

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

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

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

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

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

Training and Promotion (figures for previous year in brackets)

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

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

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

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

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

Prayer Programme (figures for previous year in brackets)

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

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

Workers and Committees

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

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

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

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

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

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

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

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

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

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

Wider Impact

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

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

4. Financial Review

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

4.1 Financial Activity and Financial Position

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

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

4.2 Reserves Policy

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

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

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

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

5. Plans for Future Periods-

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

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

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

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

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

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

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

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

6. Responsibilities of Trustees for the Financial Statements

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

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

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

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

7. Approval

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



David Cook
Chairman

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

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christine Cheung-Poston ACCA

24th June 2024

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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



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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Balance Sheet As at 31 January 2024



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

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

The Trustees acknowledge their responsibilities for:

- Ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as is applicable to the company.

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

Louis Berkeley ACA
Treasurer

Company registration 570740

I. Accounting Policies

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

Basis of accounting

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

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

Going Concern

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

Income recognition

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

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

Expenditure recognition

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

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

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

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

Taxation

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

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

I. Accounting Policies (continued)

Tangible Fixed Assets

Tangible fixed assets are accounted for as follows:

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

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

Stock

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Fund accounting

The funds held by the charity are either:

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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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



2. Income

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

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

3. Expenditure – Raising Funds

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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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



4. Expenditure on Charitable Activities

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

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

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

The employer allowance is recoverable from HMRC.

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

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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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



5. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging:

	2024 £	2023 £
Depreciation of owned assets	400	137
Independent examiner fee	250	250
	<u>650</u>	<u>387</u>

6. Tangible Fixed Assets

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

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

7. Debtors

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

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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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



8. Creditors - Amounts Falling Due Within One Year

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

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

9. Restricted Funds

9a Current Year

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

9. Prior Year

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

Descriptions of the restricted funds are as follows:

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

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

10. Related Party Transactions

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

11. Members Funds

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