



Child Evangelism Fellowship of Britain

Company Limited by Guarantee

Annual Report and Financial Statements

For the year ended 31 January 2025

Company Registration Number: 570740

Charity Registration Number (England): 235080

Charity Registration Number (Scotland): SC0403

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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



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CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Legal and Administrative Information For the year ended 31 January 2025

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

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

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

I. Structure, Governance & Management

I.1. Trustees

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

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

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

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

I.2 Risk Management

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

2. Activities & Public Benefit

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

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

3. Achievements and Performance

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

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

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

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

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

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

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

Training and Promotion (figures for previous year in brackets)

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

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

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

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

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

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

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

Prayer Programme (figures for previous year in brackets)

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

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

Workers and Committees

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

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

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

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

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

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

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

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

Wider Impact

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

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

4. Financial Review

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

4.1 Financial Activity and Financial Position

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

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

4.2 Reserves Policy

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

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

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

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

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

5. Plans for Future Periods

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

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

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

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

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

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

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

6. Responsibilities of Trustees for the Financial Statements

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

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

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

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

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

7. Approval

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



David Cook

Chairman

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

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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



Christine Cheung-Poston ACCA

29th August 2025

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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



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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Balance Sheet As at 31 January 2025

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

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

The Trustees acknowledge their responsibilities for:

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

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

Louis Berkeley
Treasurer

Company registration 570740

I. Accounting Policies

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

Basis of accounting

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

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

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

Going Concern

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

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

Income recognition

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

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

Expenditure recognition

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

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

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

Taxation

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

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

I. Accounting Policies (continued)

Tangible Fixed Assets

Tangible fixed assets comprise office equipment, furniture and computers.

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

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

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

Stock

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

Debtors

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

Cash at bank and in hand

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

Investments

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

Creditors and provisions

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

Fund accounting

The funds held by the charity are either:

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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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



2. Income

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

3. Expenditure – Raising Funds

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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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



4. Expenditure on Charitable Activities

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

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

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

The employer allowance is recoverable from HMRC.

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

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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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



5. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging:

	2025 £	2024 £
Depreciation of owned assets	771	400
Independent examiner fee	300	250
	<u>1,071</u>	<u>650</u>

6. Tangible Fixed Assets

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

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

7. Debtors

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

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

8. Investments

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

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

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

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

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

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

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

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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

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



9. Creditors - Amounts Falling Due Within One Year

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

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

10. Restricted Funds

10a Current Year

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

10b. Prior Year

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

Descriptions of the restricted funds are as follows:

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

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

11. Related Party Transactions

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

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

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

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

12. Members Funds

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

13. Subsequent events

None noted.