

# Child Evangelism Fellowship of Ireland

Northern Ireland · Charity number 100984

## Details

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**Known as** CEF, CEF Ireland, CEF of Ireland

**Status** Received

**Registered** 2014-10-24

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Website** [www.cefireland.com](http://www.cefireland.com)

## Activities

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**Purposes:** To advance in Ireland and elsewhere the evangelical Christian faith, especially amongst children and young people by using various methods and means of religious teaching. - to reach, evangelise and teach unreached children, unchurched children, - to follow-up and disciple Christian children and see them established in local churches, - to train teachers in the Lord's work, - to distribute relevant literature, - to encourage the Christian public to get involved in the work of CEF in Ireland and overseas. Such Objects to be carried out in accordance with the Statement of Faith set out in the Appendix hereto.

**What the charity does:** The advancement of education, The advancement of religion

**How the charity works:**

Counselling/support, Cross-border/cross-community, Education/training, Playgroup/after schools, Religious activities, Volunteer development, Youth development

**Who the charity helps:** Adult training, Children (5-13 year olds), Preschool (0-5 year olds), Volunteers, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,864,014	£3,199,395	£-305,667	45

## Trustees

Name	Role	Appointed
Clyde Cromie		
Gareth Mcbeth		
James Martin		
Janice Elliott		
Jean Porte		
John Mccormick		
John Parsons		
Kenneth Rainey		
Linsey Farrell		
Mark Conroy		
Roberta Hamilton		
Ruth Piggott		
Sam Stevenson		
Timothy Mckee		

**Child Evangelism Fellowship of Ireland**

Northern Ireland - Charity number 100984

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# Accounts

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**CEF of Ireland**  
199 Templemore Ave  
Belfast  
BT5 4FR

**EVANGELISE  
DISCIPLE  
ESTABLISH**



Since 1937

**CEF**  
CHILD EVANGELISM  
FELLOWSHIP

*Reaching children worldwide*

**Audited Financial Statements  
For the year ended 31 March 2025  
For  
Child Evangelism Fellowship of Ireland  
(A Company Limited by Guarantee)  
Registered Company Number NI622619 (Northern Ireland)  
Registered Charity Number (Northern Ireland) 100984  
Registered Charity Number (Republic of Ireland) 20201509**

Child Evangelism Fellowship Of Ireland

Statement of Financial Activities  
for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	185,757	-	185,757	225,118
<b>Charitable activities</b>					
Charitable activities	6	196,461	2,142,753	2,339,214	2,212,505
Resource Centres		259,769	-	259,769	250,281
Other trading activities	4	43,452	-	43,452	39,417
Investment income	5	35,822	-	35,822	37,206
<b>Total</b>		<u>721,261</u>	<u>2,142,753</u>	<u>2,864,014</u>	<u>2,764,527</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	40,208	-	40,208	38,997
<b>Charitable activities</b>					
Administration	8	226,967	-	226,967	206,298
Selling and Distribution		56,156	-	56,156	66,985
Establishment		51,138	-	51,138	65,915
Financial		11,910	-	11,910	6,374
Depreciation		92,047	-	92,047	88,328
Charitable activities		20,643	2,388,742	2,409,385	2,572,338
Resource Centres		311,584	-	311,584	275,704
<b>Total</b>		<u>810,653</u>	<u>2,388,742</u>	<u>3,199,395</u>	<u>3,320,939</u>
<b>NET INCOME/(EXPENDITURE)</b>		(89,392)	(245,989)	(335,381)	(556,412)
Transfers between funds	19	77,127	(77,127)	-	-
<b>Net movement in funds</b>		<u>(12,265)</u>	<u>(323,116)</u>	<u>(335,381)</u>	<u>(556,412)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		3,293,875	1,030,407	4,324,282	4,880,694
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>3,281,610</u></u>	<u><u>707,291</u></u>	<u><u>3,988,901</u></u>	<u><u>4,324,282</u></u>

The notes form part of these financial statements

Child Evangelism Fellowship Of Ireland (Registered number: NI622619)

Balance Sheet  
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	3,320,323	-	3,320,323	3,348,686
<b>CURRENT ASSETS</b>					
Stocks	15	23,022	-	23,022	24,302
Debtors	16	6,016	14,258	20,274	36,448
Investments	17	-	432,783	432,783	429,446
Cash at bank and in hand		(22,083)	520,249	498,166	601,620
		6,955	967,290	974,245	1,091,816
<b>CREDITORS</b>					
Amounts falling due within one year	18	(45,667)	(260,000)	(305,667)	(116,220)
<b>NET CURRENT ASSETS</b>					
		(38,712)	707,290	668,578	975,596
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		3,281,611	707,290	3,988,901	4,324,282
<b>NET ASSETS</b>					
		3,281,611	707,290	3,988,901	4,324,282
<b>FUNDS</b>					
	19			3,281,611	3,293,875
Unrestricted funds				707,290	1,030,407
Restricted funds					
<b>TOTAL FUNDS</b>					
				3,988,901	4,324,282

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12/11/2025 and were signed on its behalf by:

*Mark Conroy*  
Mr M Conroy - Trustee

*Sean Porte*  
Miss J Porte - Trustee

The notes form part of these financial statements

Child Evangelism Fellowship Of Ireland

Cash Flow Statement  
for the year ended 31 March 2025

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	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(66,733)	(386,825)
Net cash used in operating activities		<u>(66,733)</u>	<u>(386,825)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(52,911)	(38,687)
Interest received		16,190	10,096
Net cash used in investing activities		<u>(36,721)</u>	<u>(28,591)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(103,454)</u>	<u>(415,416)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>601,620</u>	<u>1,017,036</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>498,166</u></u>	<u><u>601,620</u></u>

The notes form part of these financial statements

**Child Evangelism Fellowship Of Ireland**

**Notes to the Cash Flow Statement  
for the year ended 31 March 2025**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2025 £	2024 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(335,381)	(556,412)
<b>Adjustments for:</b>		
Depreciation charges	92,047	88,328
Interest received	(16,190)	(10,096)
Unrecognised (gain)/loss on investments	(3,339)	(12,947)
Decrease/(increase) in stocks	1,280	(1,374)
Decrease in debtors	16,174	25,333
Increase in creditors	178,676	80,343
	<u>(66,733)</u>	<u>(386,825)</u>
<b>Net cash used in operations</b>	<u>(66,733)</u>	<u>(386,825)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/24 £	Cash flow £	At 31/3/25 £
<b>Net cash</b>			
Cash at bank and in hand	601,620	(103,454)	498,166
	<u>601,620</u>	<u>(103,454)</u>	<u>498,166</u>
<b>Liquid resources</b>			
Deposits included in cash	-	-	-
Current asset investments	429,446	3,337	432,783
	<u>429,446</u>	<u>3,337</u>	<u>432,783</u>
<b>Total</b>	<u>1,031,066</u>	<u>(100,117)</u>	<u>930,949</u>

The notes form part of these financial statements

## Child Evangelism Fellowship Of Ireland

### Notes to the Financial Statements for the year ended 31 March 2025

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#### 1. STATUTORY INFORMATION

Child Evangelism Fellowship of Ireland is a private company, limited by guarantee, registered in Northern Ireland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

#### 2. ACCOUNTING POLICIES

##### Statement of compliance

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

##### Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value.

##### Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based upon historical experience and other factors that are considered to be relevant.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and where the revision effects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

##### Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

##### Useful Economic Life of Assets

The annual depreciation charge for tangible fixed assets is sensitive to changes in the useful economic lives and residual values of assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based upon technological advancement, future investments, economic utilisation and the physical condition of the assets.

##### Incoming resources

All income is included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy and there is sufficient certainty that receipt of the income is considered probable.

The following specific policies are applied to particular categories of income:-

Voluntary income including donations, gifts, grants and tithes that provide core funding or are of a general nature are accounted for as they are received or there is evidence of entitlement to the gift and its amount can be measured with sufficient reliability.

Investment income is included when receivable.

## Child Evangelism Fellowship Of Ireland

### Notes to the Financial Statements - continued for the year ended 31 March 2025

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#### 2. ACCOUNTING POLICIES - continued

##### **Incoming resources**

The recognition of income from legacies is recognised when receipt is probable and there is the ability to estimate with sufficient accuracy the amount receivable.

Other income received from the sale of publications and income from the camp centres are included in the year in which it is receivable.

##### **Resources expended**

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities comprises costs incurred by the Charity in deliverance of its activities and services for its beneficiaries.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between these activities on a basis consistent with the use of resources.

Governance costs include these costs incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

##### **Tangible fixed assets**

Tangible fixed assets are initially measured at cost, except for freehold property which has been valued at the open market value at the date of incorporation (March 2018). They are subsequently measured at cost or valuation, net of depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold property - 1.5% on cost  
Plant and machinery - 20% on cost  
Fixtures and fittings - 15% on reducing balance  
Computer equipment - 20% on cost

At each balance sheet, the carrying amounts of tangible assets are reviewed to determine whether there is an indication that those assets have suffered an impairment loss. Where the carrying value exceeds the estimated recoverable amount (being the greater of fair value less costs to sell and value-in-use), an impairment loss is recognised by writing down the assets cash-generating units to their recoverable amount. An impairment loss is recognised immediately in the statement of financial activities. Any reversal of a previous impairment is similarly recognised immediately in the statement of financial activities.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Elements of cost include the purchase price of the product and freight charges. Stock is valued on a first in, first out basis.

## Child Evangelism Fellowship Of Ireland

### Notes to the Financial Statements - continued for the year ended 31 March 2025

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#### 2. ACCOUNTING POLICIES - continued

##### **Stocks**

Net realisable value comprises the actual or estimated selling price less all further costs incurred in marketing, selling and distribution.

##### **Taxation**

As a charity (Charity Number NIC100984), Child Evangelism Fellowship of Ireland is exempt from corporation tax on its income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Cash and cash equivalents**

Cash at bank and in hand comprises cash at bank only.

##### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Investments**

Investments held as current assets are revalued annually to reflect open market value. The Statement of Financial Activities includes the net gains and losses arising on revaluations throughout the year.

##### **Financial instruments**

The company has elected to apply the provisions of section 11 'Basic Financial Instruments' and section 12 'Other Financial Instrument Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

##### **Financial assets.**

Basic financial assets, including trade and other debtors and cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

Derivatives, including forward exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in the profit and loss in finance costs or finance income as appropriate.

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

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2. ACCOUNTING POLICIES - continued

**Financial instruments**

**Impairment of financial assets**

Financial assets, other than those held at fair value through profit and loss, are assessed for impairment at each reporting date.

Financial assets are impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some of the risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Financial liabilities**

Basic financial liabilities, including trade and other creditors and bank loans and overdrafts, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

**Going Concern**

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations and legacies	40,312	-	40,312	90,998
Tithes	145,445	-	145,445	134,120
	<u>185,757</u>	<u>-</u>	<u>185,757</u>	<u>225,118</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Shop income	43,452	-	43,452	39,417
	<u>43,452</u>	<u>-</u>	<u>43,452</u>	<u>39,417</u>

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Rents received	16,296	-	16,296	14,163
Unrealised gain on investments	3,336	-	3,336	12,947
Deposit account interest	16,190	-	16,190	10,096
	<u>35,822</u>	<u>-</u>	<u>35,822</u>	<u>37,206</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Incoming resources	Charitable activities	2,339,214	2,212,505
Camp centre income	Resource Centres	259,769	250,281
		<u>2,598,983</u>	<u>2,462,786</u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

7. RAISING FUNDS

Other trading activities

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Opening stock	24,302	-	24,302	22,928
Purchases	23,691	-	23,691	26,355
Closing stock	(23,022)	-	(23,022)	(24,302)
Staff costs	15,237	-	15,237	14,016
	<u>40,208</u>	<u>-</u>	<u>40,208</u>	<u>38,997</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Administration	226,967	-	226,967
Selling and Distribution	56,156	-	56,156
Establishment	51,138	-	51,138
Financial	-	11,910	11,910
Depreciation	92,047	-	92,047
Charitable activities	2,389,790	19,595	2,409,385
Resource Centres	311,584	-	311,584
	<u>3,127,682</u>	<u>31,505</u>	<u>3,159,187</u>

9. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Financial	11,910	-	11,910
Charitable activities	-	19,595	19,595
	<u>11,910</u>	<u>19,595</u>	<u>31,505</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Auditors' remuneration	12,780	11,760
Depreciation - owned assets	<u>92,045</u>	<u>88,328</u>

**Child Evangelism Fellowship Of Ireland**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2025**

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**12. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	893,354	868,783
Social security costs	67,052	56,888
Other pension costs	46,393	43,785
	1,006,799	969,456
	1,006,799	969,456

The average monthly number of employees during the year was as follows:

	2025	2024
Head office	12	12
Resource Centres	4	5
Shop	1	1
Field Workers	28	28
	45	46
	45	46

No employees received emoluments in excess of £60,000.

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	225,118	-	225,118
<b>Charitable activities</b>			
Charitable activities	178,144	2,034,361	2,212,505
Resource Centres	250,281	-	250,281
Other trading activities	39,417	-	39,417
Investment income	37,206	-	37,206
	730,166	2,034,361	2,764,527
	730,166	2,034,361	2,764,527
<b>EXPENDITURE ON</b>			
Raising funds	38,997	-	38,997
<b>Charitable activities</b>			
Administration	206,298	-	206,298
Selling and Distribution	66,985	-	66,985
Establishment	65,915	-	65,915

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

<b>13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>				
	Unrestricted funds £	Restricted funds £	Total funds £	
Financial	6,374	-	6,374	
Depreciation	88,328	-	88,328	
Charitable activities	168,036	2,404,302	2,572,338	
Resource Centres	275,704	-	275,704	
<b>Total</b>	<b>916,637</b>	<b>2,404,302</b>	<b>3,320,939</b>	
<b>NET INCOME/(EXPENDITURE)</b>	<b>(186,471)</b>	<b>(369,941)</b>	<b>(556,412)</b>	
Transfers between funds	4,264	(4,264)	-	
<b>Net movement in funds</b>	<b>(182,207)</b>	<b>(374,205)</b>	<b>(556,412)</b>	
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	3,476,082	1,404,612	4,880,694	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>3,293,875</b>	<b>1,030,407</b>	<b>4,324,282</b>	
<b>14. TANGIBLE FIXED ASSETS</b>				
	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2024	3,413,511	193,442	115,422	3,722,375
Additions	31,684	11,133	20,865	63,682
At 31 March 2025	3,445,195	204,575	136,287	3,786,057
<b>DEPRECIATION</b>				
At 1 April 2024	205,825	101,298	66,566	373,689
Charge for year	51,677	18,149	22,219	92,045
At 31 March 2025	257,502	119,447	88,785	465,734
<b>NET BOOK VALUE</b>				
At 31 March 2025	3,187,693	85,128	47,502	3,320,323
At 31 March 2024	3,207,686	92,144	48,856	3,348,686

The trustees consider that the Net Book Value is reasonable in relation to current values.

Included in Freehold property is the Seaview Camp Centre Sports Hall at an estimated Net Book Value of £90,000. The sports hall is situated close to adjoining land which requires remedial works to prevent further land slippage. The estimated costs of remedial works included in the operating costs for the year to 31 March 2025 was £198,000 (2024: £62,000) and is included in accruals at the year end.

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

<b>15. STOCKS</b>	2025	2024
	£	£
Stocks	23,022	24,302
	<u>          </u>	<u>          </u>

The replacement value of stock did not differ materially from its historical cost.

<b>16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2025	2024
	£	£
Trade debtors	2,558	3,660
Income tax recoverable	14,258	18,674
Prepayments	3,458	14,114
	<u>          </u>	<u>          </u>
	<u>20,274</u>	<u>36,448</u>

<b>17. CURRENT ASSET INVESTMENTS</b>	2025	2024
	£	£
Other investments	432,783	429,446
	<u>          </u>	<u>          </u>

<b>18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2025	2024
	£	£
Trade creditors	11,711	12,856
Social security and other taxes	8,955	14,026
Accrued expenses	285,001	89,338
	<u>          </u>	<u>          </u>
	<u>305,667</u>	<u>116,220</u>

<b>19. MOVEMENT IN FUNDS</b>				
	At 1/4/24	Net movement	Transfers	At
	£	in funds	between	31/3/25
		£	funds	£
<b>Unrestricted funds</b>				
Accumulated fund	-	(200,838)	200,838	-
Property Capital Fund	3,207,686	(51,678)	31,684	3,187,692
Undesignated fund	58,336	164,289	(149,736)	72,889
Miscellaneous Fund	27,853	(1,164)	(5,659)	21,030
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	3,293,875	(89,391)	77,127	3,281,611
<b>Restricted funds</b>				
Missionary Fund	273,502	(93,132)	36,554	216,924
Local Area Fund	435,937	(11,083)	(44,036)	380,818
Miscellaneous Fund	320,968	(141,775)	(69,645)	109,548
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	1,030,407	(245,990)	(77,127)	707,290
<b>TOTAL FUNDS</b>	<u>4,324,282</u>	<u>(335,381)</u>	<u>-</u>	<u>3,988,901</u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Accumulated fund	524,800	(725,638)	(200,838)
Property Capital Fund	-	(51,678)	(51,678)
Undesignated fund	196,261	(31,972)	164,289
Miscellaneous Fund	200	(1,364)	(1,164)
	<u>721,261</u>	<u>(810,652)</u>	<u>(89,391)</u>
<b>Restricted funds</b>			
Missionary Fund	734,043	(827,175)	(93,132)
Local Area Fund	766,446	(777,529)	(11,083)
Miscellaneous Fund	642,264	(784,039)	(141,775)
	<u>2,142,753</u>	<u>(2,388,743)</u>	<u>(245,990)</u>
<b>TOTAL FUNDS</b>	<u><u>2,864,014</u></u>	<u><u>(3,199,395)</u></u>	<u><u>(335,381)</u></u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
Accumulated fund	-	(175,832)	175,832	-
Property Capital Fund	3,258,889	(51,203)	-	3,207,686
Undesignated fund	153,847	69,441	(164,952)	58,336
Miscellaneous Fund	63,346	(28,877)	(6,616)	27,853
	<u>3,476,082</u>	<u>(186,471)</u>	<u>4,264</u>	<u>3,293,875</u>
<b>Restricted funds</b>				
Missionary Fund	342,843	(47,761)	(21,581)	273,501
Local Area Fund	440,405	(25,093)	20,626	435,938
Miscellaneous Fund	621,364	(297,087)	(3,309)	320,968
	<u>1,404,612</u>	<u>(369,941)</u>	<u>(4,264)</u>	<u>1,030,407</u>
<b>TOTAL FUNDS</b>	<u><u>4,880,694</u></u>	<u><u>(556,412)</u></u>	<u><u>-</u></u>	<u><u>4,324,282</u></u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2025

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Accumulated fund	552,022	(727,854)	(175,832)
Property Capital Fund	-	(51,203)	(51,203)
Undesignated fund	121,394	(51,953)	69,441
Miscellaneous Fund	56,750	(85,627)	(28,877)
	<u>730,166</u>	<u>(916,637)</u>	<u>(186,471)</u>
<b>Restricted funds</b>			
Missionary Fund	685,105	(732,866)	(47,761)
Local Area Fund	855,275	(880,368)	(25,093)
Miscellaneous Fund	493,981	(791,068)	(297,087)
	<u>2,034,361</u>	<u>(2,404,302)</u>	<u>(369,941)</u>
<b>TOTAL FUNDS</b>	<u>2,764,527</u>	<u>(3,320,939)</u>	<u>(556,412)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
<b>Unrestricted funds</b>				
Accumulated fund	-	(376,670)	376,670	-
Property Capital Fund	3,258,889	(102,881)	31,684	3,187,692
Undesignated fund	153,847	233,730	(314,688)	72,889
Miscellaneous Fund	63,346	(30,041)	(12,275)	21,030
	<u>3,476,082</u>	<u>(275,862)</u>	<u>81,391</u>	<u>3,281,611</u>
<b>Restricted funds</b>				
Missionary Fund	342,843	(140,893)	14,973	216,923
Local Area Fund	440,405	(36,176)	(23,410)	380,819
Miscellaneous Fund	621,364	(438,862)	(72,954)	109,548
	<u>1,404,612</u>	<u>(615,931)</u>	<u>(81,391)</u>	<u>707,290</u>
<b>TOTAL FUNDS</b>	<u>4,880,694</u>	<u>(891,793)</u>	<u>-</u>	<u>3,988,901</u>

**Child Evangelism Fellowship Of Ireland**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2025**

**19. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Accumulated fund	1,076,822	(1,453,492)	(376,670)
Property Capital Fund	-	(102,881)	(102,881)
Undesignated fund	317,655	(83,925)	233,730
Miscellaneous Fund	56,950	(86,991)	(30,041)
	1,451,427	(1,727,289)	(275,862)
<b>Restricted funds</b>			
Missionary Fund	1,419,148	(1,560,041)	(140,893)
Local Area Fund	1,621,721	(1,657,897)	(36,176)
Miscellaneous Fund	1,136,245	(1,575,107)	(438,862)
	4,177,114	(4,793,045)	(615,931)
<b>TOTAL FUNDS</b>	5,628,541	(6,520,334)	(891,793)

**Unrestricted Funds are to be used for the general work of Child Evangelism Fellowship of Ireland at home and abroad as follows:-**

<b><u>Property Capital Account</u></b>	Represents the cost and book value of land and buildings
<b><u>Accumulated Fund</u></b>	Relates to the funds used to finance the continuing running and central costs of the Fellowship. If a deficit arises, the trustees agree to transfer the closing deficit from Unrestricted Funds.
<b><u>Undesignated Fund</u></b>	This fund represents general money donated to the charity for the work of Child Evangelism Fellowship of Ireland.
<b><u>Miscellaneous Fund</u></b>	This fund represents money donated generally to workers and projects both in Ireland and overseas for the advancement of Child Evangelism Fellowship worldwide.

**Restricted Funds are only to be used for the following specific purposes:-**

<b><u>Missionary Funds</u></b>	This represents Missionaries from Ireland who serve God in the work of Child Evangelism Fellowship in Ireland and Europe.
<b><u>Local Area Fund</u></b>	These funds relate to local areas in Ireland used to support the work carried on amongst children in these areas.
<b><u>Miscellaneous Fund</u></b>	These funds relate to money donated specifically for workers and projects both in Ireland and overseas and for the advancement of Child Evangelism Fellowship Worldwide.

**Child Evangelism Fellowship Of Ireland**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2025**

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**20. CONTINGENT LIABILITIES**

The Seaview Camp Centre at Kilkeel has had a land slippage as stated in Note 14

There may be additional costs in relation to remedial work but the potential impact, if any, remains unquantifiable at approval date of the accounts.

**21. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**Child Evangelism Fellowship of Ireland**

Northern Ireland - Charity number 100984

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# Accounts

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**CEF of Ireland**  
199 Templemore Ave  
Belfast  
BT5 4FR

**EVANGELISE  
DISCIPLE  
ESTABLISH**



**CEF**  
CHILD EVANGELISM  
FELLOWSHIP  
*Reaching children worldwide*

**Audited Financial Statements  
For the year ended 31 March 2024  
For  
Child Evangelism Fellowship of Ireland  
(A Company Limited by Guarantee)  
Registered Company Number NI622619 (Northern Ireland)  
Registered Charity Number (Northern Ireland) 100984  
Registered Charity Number (Republic of Ireland) 20201509**

*Child Evangelism Fellowship of Ireland is a Company limited by guarantee registered in Northern Ireland (NI622619) at the CEF National Office, 199 Templemore Avenue, Belfast BT5 4FR: a Charity, registered with the Charity Commission for Northern Ireland (NIC 100984); and, with the Charities Regulator in the Republic of Ireland (RCN 20201509).  
Tele:028 9073 2263; Email [hello@cefireland.com](mailto:hello@cefireland.com); [www.cefireland.com](http://www.cefireland.com)*

Child Evangelism Fellowship Of Ireland

Statement of Financial Activities  
for the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	225,118	-	225,118	247,599
<b>Charitable activities</b>					
Charitable activities	6	178,144	2,034,361	2,212,505	2,381,546
Resource Centres		250,281	-	250,281	177,989
Other trading activities	4	39,417	-	39,417	33,341
Investment income	5	37,206	-	37,206	18,635
<b>Total</b>		<u>730,166</u>	<u>2,034,361</u>	<u>2,764,527</u>	<u>2,859,110</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	38,997	-	38,997	48,235
<b>Charitable activities</b>					
Administration	8	206,298	-	206,298	164,730
Selling and Distribution		66,985	-	66,985	63,092
Establishment		65,915	-	65,915	54,377
Financial		6,374	-	6,374	27,756
Depreciation		88,328	-	88,328	83,013
Charitable activities		168,036	2,404,302	2,572,338	2,118,896
Resource Centres		275,704	-	275,704	251,388
<b>Total</b>		<u>916,637</u>	<u>2,404,302</u>	<u>3,320,939</u>	<u>2,811,487</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	19	(186,471) 4,264	(369,941) (4,264)	(556,412) -	47,623 -
<b>Net movement in funds</b>		<u>(182,207)</u>	<u>(374,205)</u>	<u>(556,412)</u>	<u>47,623</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		3,476,082	1,404,612	4,880,694	4,833,071
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>3,293,875</u></u>	<u><u>1,030,407</u></u>	<u><u>4,324,282</u></u>	<u><u>4,880,694</u></u>

The notes form part of these financial statements

Child Evangelism Fellowship Of Ireland (Registered number: NI622619)

Balance Sheet  
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	3,348,686	-	3,348,686	3,398,327
<b>CURRENT ASSETS</b>					
Stocks	15	24,302	-	24,302	22,928
Debtors	16	17,774	18,674	36,448	61,781
Investments	17	27,853	401,593	429,446	416,499
Cash at bank and in hand		(71,783)	673,403	601,620	1,017,036
		(1,854)	1,093,670	1,091,816	1,518,244
<b>CREDITORS</b>					
Amounts falling due within one year	18	(52,957)	(63,263)	(116,220)	(35,877)
<b>NET CURRENT ASSETS</b>					
		(54,811)	1,030,407	975,596	1,482,367
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		3,293,875	1,030,407	4,324,282	4,880,694
<b>NET ASSETS</b>					
		<u>3,293,875</u>	<u>1,030,407</u>	<u>4,324,282</u>	<u>4,880,694</u>
<b>FUNDS</b>					
	19			3,293,875	3,476,082
Unrestricted funds				1,030,407	1,404,612
Restricted funds					
<b>TOTAL FUNDS</b>					
				<u>4,324,282</u>	<u>4,880,694</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20/4/24 and were signed on its behalf by:

*Mark Conroy*  
.....  
Mr M Conroy - Trustee

*Jean Porte*  
.....  
Miss J Porte - Trustee

The notes form part of these financial statements

Child Evangelism Fellowship Of Ireland

Cash Flow Statement  
for the year ended 31 March 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(386,825)	108,086
Net cash (used in)/provided by operating activities		(386,825)	108,086
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(38,687)	(112,804)
Interest received		10,096	4,086
Net cash used in investing activities		(28,591)	(108,718)
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		1,017,036	1,017,668
Cash and cash equivalents at the end of the reporting period		601,620	1,017,036

The notes form part of these financial statements

Child Evangelism Fellowship Of Ireland

Notes to the Cash Flow Statement  
for the year ended 31 March 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2024	2023	
	£	£	
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(556,412)	47,623	
<b>Adjustments for:</b>			
Depreciation charges	88,328	83,013	
Loss on disposal of fixed assets	-	2,390	
Interest received	(10,096)	(4,086)	
Unrecognised (gain)/loss on investments	(12,947)	19,318	
(Increase)/decrease in stocks	(1,374)	763	
Decrease/(increase) in debtors	25,333	(38,754)	
Increase/(decrease) in creditors	80,343	(2,181)	
<b>Net cash (used in)/provided by operations</b>	<u>(386,825)</u>	<u>108,086</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>1,017,036</u>	<u>(415,416)</u>	<u>601,620</u>
	<u>1,017,036</u>	<u>(415,416)</u>	<u>601,620</u>
<b>Liquid resources</b>			
Deposits included in cash	-	-	-
Current asset investments	416,499	12,947	429,446
	<u>416,499</u>	<u>12,947</u>	<u>429,446</u>
<b>Total</b>	<u>1,433,535</u>	<u>(402,469)</u>	<u>1,031,066</u>

The notes form part of these financial statements

## Child Evangelism Fellowship Of Ireland

### Notes to the Financial Statements for the year ended 31 March 2024

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#### 1. STATUTORY INFORMATION

Child Evangelism Fellowship of Ireland is a private company, limited by guarantee, registered in Northern Ireland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

#### 2. ACCOUNTING POLICIES

##### Statement of compliance

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006

##### Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value.

##### Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based upon historical experience and other factors that are considered to be relevant.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and where the revision effects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

##### Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

##### Useful Economic Life of Assets

The annual depreciation charge for tangible fixed assets is sensitive to changes in the useful economic lives and residual values of assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based upon technological advancement, future investments, economic utilisation and the physical condition of the assets.

##### Incoming resources

All income is included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy and there is sufficient certainty that receipt of the income is considered probable.

The following specific policies are applied to particular categories of income:-

Voluntary income including donations, gifts, grants and tithes that provide core funding or are of a general nature are accounted for as they are received or there is evidence of entitlement to the gift and its amount can be measured with sufficient reliability.

Investment income is included when receivable.

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

---

2. ACCOUNTING POLICIES - continued

**Incoming resources**

The recognition of income from legacies is recognised when receipt is probable and there is the ability to estimate with sufficient accuracy the amount receivable.

Other income received from the sale of publications and income from the camp centres are included in the year in which it is receivable.

**Resources expended**

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities comprises costs incurred by the Charity in deliverance of its activities and services for its beneficiaries.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between these activities on a basis consistent with the use of resources.

Governance costs include these costs incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

**Tangible fixed assets**

Tangible fixed assets are initially measured at cost, except for freehold property which has been valued at the open market value at the date of incorporation (March 2018). They are subsequently measured at cost or valuation, net of depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold property - 1.5% on cost  
Plant and machinery - 20% on cost  
Fixtures and fittings - 15% on reducing balance  
Computer equipment - 20% on cost

At each balance sheet, the carrying amounts of tangible assets are reviewed to determine whether there is an indication that those assets have suffered an impairment loss. Where the carrying value exceeds the estimated recoverable amount (being the greater of fair value less costs to sell and value-in-use), an impairment loss is recognised by writing down the assets cash-generating units to their recoverable amount. An impairment loss is recognised immediately in the statement of financial activities. Any reversal of a previous impairment is similarly recognised immediately in the statement of financial activities.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Elements of cost include the purchase price of the product and freight charges. Stock is valued on a first in, first out basis.

Net realisable value comprises the actual or estimated selling price less all further costs incurred in marketing, selling and distribution.

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

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2. ACCOUNTING POLICIES - continued

**Taxation**

As a charity (Charity Number NIC100984), Child Evangelism Fellowship of Ireland is exempt from corporation tax on its income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Cash and cash equivalents**

Cash at bank and in hand comprises cash at bank only.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Investments**

Investments held as current assets are revalued annually to reflect open market value. The Statement of Financial Activities includes the net gains and losses arising on revaluations throughout the year.

**Financial instruments**

The company has elected to apply the provisions of section 11 'Basic Financial Instruments' and section 12 'Other Financial Instrument Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

**Financial assets.**

Basic financial assets, including trade and other debtors and cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

Derivatives, including forward exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in the profit and loss in finance costs or finance income as appropriate.

**Impairment of financial assets**

Financial assets, other than those held at fair value through profit and loss, are assessed for impairment at each reporting date.

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

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2. ACCOUNTING POLICIES - continued

**Financial instruments**

Financial assets are impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some of the risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Financial liabilities**

Basic financial liabilities, including trade and other creditors and bank loans and overdrafts, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

**Going Concern**

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Prior period amounts**

In previous years, salary payments were shown as payments from the accumulated fund and therefore transfers were made from restricted funds to the accumulated fund for the same amount. From 2023-24, salaries payments have instead been included in the restricted funds they relate to, and therefore no transfers are required from restricted funds to the accumulated fund. Adjustments have been made to the prior year amounts for the relevant SoFA and fund account figures, to ensure comparability. The prior year SoFA Net Income of £47,623 is unaffected.

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations and legacies	90,998	-	90,998	122,828
Tithes	134,120	-	134,120	124,771
	<u>225,118</u>	<u>-</u>	<u>225,118</u>	<u>247,599</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Shop income	<u>39,417</u>	<u>-</u>	<u>39,417</u>	<u>33,341</u>

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Rents received	14,163	-	14,163	14,549
Unrealised gain on investments	12,947	-	12,947	-
Deposit account interest	10,096	-	10,096	4,086
	<u>37,206</u>	<u>-</u>	<u>37,206</u>	<u>18,635</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Incoming resources	Charitable activities	2,212,505	2,381,546
Camp centre income	Resource Centres	250,281	177,989
		<u>2,462,786</u>	<u>2,559,535</u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

7. RAISING FUNDS

Other trading activities

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Opening stock	22,928	-	22,928	23,691
Purchases	26,355	-	26,355	36,769
Closing stock	(24,302)	-	(24,302)	(22,928)
Staff costs	14,016	-	14,016	10,703
	<u>38,997</u>	<u>-</u>	<u>38,997</u>	<u>48,235</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Administration	206,298	-	206,298
Selling and Distribution	66,985	-	66,985
Establishment	65,915	-	65,915
Financial	-	6,374	6,374
Depreciation	88,328	-	88,328
Charitable activities	2,552,229	20,109	2,572,338
Resource Centres	268,882	6,822	275,704
	<u>3,248,637</u>	<u>33,305</u>	<u>3,281,942</u>

9. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Financial	6,374	-	6,374
Charitable activities	-	20,109	20,109
Resource Centres	6,822	-	6,822
	<u>13,196</u>	<u>20,109</u>	<u>33,305</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	11,760	11,400
Depreciation - owned assets	88,328	83,013
Deficit on disposal of fixed assets	-	2,390
	<u>100,088</u>	<u>96,803</u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

12. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	868,783	777,509
Social security costs	56,888	59,713
Other pension costs	43,785	41,069
	<u>969,456</u>	<u>878,291</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Head office	12	10
Resource Centres	5	5
Shop	1	1
Field Workers	28	29
	<u>46</u>	<u>45</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	247,601	(2)	247,599
<b>Charitable activities</b>			
Charitable activities	329,041	2,052,505	2,381,546
Resource Centres	177,989	-	177,989
Other trading activities	33,341	-	33,341
Investment income	18,635	-	18,635
<b>Total</b>	<u>806,607</u>	<u>2,052,503</u>	<u>2,859,110</u>
<b>EXPENDITURE ON</b>			
Raising funds	48,235	-	48,235
<b>Charitable activities</b>			
Administration	164,730	-	164,730
Selling and Distribution	63,092	-	63,092
Establishment	54,377	-	54,377
Financial	27,756	-	27,756

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				
	Unrestricted funds £	Restricted funds £	Total funds £	
Depreciation	83,013	-	83,013	
Charitable activities	243,963	1,874,933	2,118,896	
Resource Centres	251,388	-	251,388	
<b>Total</b>	<b>936,554</b>	<b>1,874,933</b>	<b>2,811,487</b>	
<b>NET INCOME/(EXPENDITURE)</b>	<b>(129,947)</b>	<b>177,570</b>	<b>47,623</b>	
Transfers between funds	37,207	(37,207)	-	
<b>Net movement in funds</b>	<b>(92,740)</b>	<b>140,363</b>	<b>47,623</b>	
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	3,568,822	1,264,249	4,833,071	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>3,476,082</b>	<b>1,404,612</b>	<b>4,880,694</b>	
14. TANGIBLE FIXED ASSETS				
	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2023	3,413,511	173,911	96,266	3,683,688
Additions	-	19,531	19,156	38,687
<b>At 31 March 2024</b>	<b>3,413,511</b>	<b>193,442</b>	<b>115,422</b>	<b>3,722,375</b>
<b>DEPRECIATION</b>				
At 1 April 2023	154,622	84,614	46,125	285,361
Charge for year	51,203	16,684	20,441	88,328
<b>At 31 March 2024</b>	<b>205,825</b>	<b>101,298</b>	<b>66,566</b>	<b>373,689</b>
<b>NET BOOK VALUE</b>				
At 31 March 2024	3,207,686	92,144	48,856	3,348,686
At 31 March 2023	3,258,889	89,297	50,141	3,398,327

The trustees consider that the Net Book Value is reasonable in relation to current values.

Included in Freehold property is the Seaview Camp Centre Sports Hall at an estimated Net Book Value of £90,000. The sports hall is situated close to adjoining land which requires remedial works to prevent further land slippage. The costs of remedial works included in the operating costs for the year to 31 March 2024 and which had been accrued at the year end was £62,000.

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

<b>15. STOCKS</b>				
		2024	2023	
		£	£	
Stocks		<u>24,302</u>	<u>22,928</u>	
The replacement value of stock did not differ materially from its historical cost.				
<b>16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
		2024	2023	
		£	£	
Trade debtors		3,660	24,723	
Income tax recoverable		18,674	34,416	
VAT		-	2,162	
Prepayments		14,114	480	
		<u>36,448</u>	<u>61,781</u>	
<b>17. CURRENT ASSET INVESTMENTS</b>				
		2024	2023	
		£	£	
Other investments		<u>429,446</u>	<u>416,499</u>	
<b>18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
		2024	2023	
		£	£	
Trade creditors		12,856	6,533	
Social security and other taxes		14,026	12,623	
Accrued expenses		89,338	16,721	
		<u>116,220</u>	<u>35,877</u>	
<b>19. MOVEMENT IN FUNDS</b>				
	At 1/4/23	Net movement in funds	Transfers between funds	At 31/3/24
	£	£	£	£
<b>Unrestricted funds</b>				
Accumulated fund	-	(175,832)	175,832	-
Property Capital Fund	3,258,889	(51,203)	-	3,207,686
Missionary Fund	153,847	69,441	(164,952)	58,336
Miscellaneous Fund	63,346	(28,877)	(6,616)	27,853
	<u>3,476,082</u>	<u>(186,471)</u>	<u>4,264</u>	<u>3,293,875</u>
<b>Restricted funds</b>				
Missionary Fund	342,843	(47,761)	(21,581)	273,501
Local Area Fund	440,405	(25,093)	20,626	435,938
Miscellaneous Fund	621,364	(297,087)	(3,309)	320,968
	<u>1,404,612</u>	<u>(369,941)</u>	<u>(4,264)</u>	<u>1,030,407</u>
<b>TOTAL FUNDS</b>	<u>4,880,694</u>	<u>(556,412)</u>	<u>-</u>	<u>4,324,282</u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Accumulated fund	552,022	(727,854)	(175,832)
Property Capital Fund	-	(51,203)	(51,203)
Missionary Fund	121,394	(51,953)	69,441
Miscellaneous Fund	56,750	(85,627)	(28,877)
	<u>730,166</u>	<u>(916,637)</u>	<u>(186,471)</u>
<b>Restricted funds</b>			
Missionary Fund	685,105	(732,866)	(47,761)
Local Area Fund	855,275	(880,368)	(25,093)
Miscellaneous Fund	493,981	(791,068)	(297,087)
	<u>2,034,361</u>	<u>(2,404,302)</u>	<u>(369,941)</u>
<b>TOTAL FUNDS</b>	<u>2,764,527</u>	<u>(3,320,939)</u>	<u>(556,412)</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
Accumulated fund	51,668	(200,499)	148,831	-
Property Capital Fund	3,265,426	(51,203)	44,666	3,258,889
Missionary Fund	237,964	72,173	(156,290)	153,847
Miscellaneous Fund	13,764	49,582	-	63,346
	<u>3,568,822</u>	<u>(129,947)</u>	<u>37,207</u>	<u>3,476,082</u>
<b>Restricted funds</b>				
Missionary Fund	296,155	29,469	17,219	342,843
Local Area Fund	438,742	(70,924)	72,587	440,405
M McQuilken Fund	260,000	-	(260,000)	-
Miscellaneous Fund	269,352	219,025	132,987	621,364
	<u>1,264,249</u>	<u>177,570</u>	<u>(37,207)</u>	<u>1,404,612</u>
<b>TOTAL FUNDS</b>	<u>4,833,071</u>	<u>47,623</u>	<u>-</u>	<u>4,880,694</u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Accumulated fund	477,567	(678,066)	(200,499)
Property Capital Fund	-	(51,203)	(51,203)
Missionary Fund	218,483	(146,310)	72,173
Miscellaneous Fund	110,557	(60,975)	49,582
	<u>806,607</u>	<u>(936,554)</u>	<u>(129,947)</u>
<b>Restricted funds</b>			
Missionary Fund	791,925	(762,456)	29,469
Local Area Fund	759,700	(830,624)	(70,924)
Miscellaneous Fund	500,878	(281,853)	219,025
	<u>2,052,503</u>	<u>(1,874,933)</u>	<u>177,570</u>
<b>TOTAL FUNDS</b>	<u>2,859,110</u>	<u>(2,811,487)</u>	<u>47,623</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
Accumulated fund	51,668	(376,331)	324,663	-
Property Capital Fund	3,265,426	(102,406)	44,666	3,207,686
Missionary Fund	237,964	141,614	(321,242)	58,336
Miscellaneous Fund	13,764	20,705	(6,616)	27,853
	<u>3,568,822</u>	<u>(316,418)</u>	<u>41,471</u>	<u>3,293,875</u>
<b>Restricted funds</b>				
Missionary Fund	296,155	(18,292)	(4,362)	273,501
Local Area Fund	438,742	(96,017)	93,213	435,938
M McQuilken Fund	260,000	-	(260,000)	-
Miscellaneous Fund	269,352	(78,062)	129,678	320,968
	<u>1,264,249</u>	<u>(192,371)</u>	<u>(41,471)</u>	<u>1,030,407</u>
<b>TOTAL FUNDS</b>	<u>4,833,071</u>	<u>(508,789)</u>	<u>-</u>	<u>4,324,282</u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Accumulated fund	1,029,589	(1,405,920)	(376,331)
Property Capital Fund	-	(102,406)	(102,406)
Missionary Fund	339,877	(198,263)	141,614
Miscellaneous Fund	167,307	(146,602)	20,705
	<u>1,536,773</u>	<u>(1,853,191)</u>	<u>(316,418)</u>
<b>Restricted funds</b>			
Missionary Fund	1,477,030	(1,495,322)	(18,292)
Local Area Fund	1,614,975	(1,710,992)	(96,017)
Miscellaneous Fund	994,859	(1,072,921)	(78,062)
	<u>4,086,864</u>	<u>(4,279,235)</u>	<u>(192,371)</u>
<b>TOTAL FUNDS</b>	<u>5,623,637</u>	<u>(6,132,426)</u>	<u>(508,789)</u>

Unrestricted Funds are to be used for the general work of Child Evangelism Fellowship of Ireland at home and abroad as follows:-

<u>Property Capital Account</u>	Represents the cost and book value of land and buildings
<u>Accumulated Fund</u>	Relates to the funds used to finance the continuing running and central costs of the Fellowship. If a deficit arises, the trustees agree to transfer the closing deficit from Unrestricted Funds.
<u>Undesignated Fund</u>	This fund represents general money donated to the charity for the work of Child Evangelism Fellowship.
<u>Miscellaneous Fund</u>	This fund represents money donated generally to workers and projects both in Ireland and overseas for the advancement of Child Evangelism Fellowship worldwide.

Restricted Funds are only to be used for the following specific purposes:-

<u>Missionary Funds</u>	This represents Missionaries from Ireland who serve God in the work of Child Evangelism Fellowship in Ireland and Europe.
<u>Local Area Fund</u>	These funds relate to local areas in Ireland used to support the work carried on amongst children in these areas.
<u>Miscellaneous Fund</u>	These funds relate to money donated specifically for workers and projects both in Ireland and overseas and for the advancement of Child Evangelism Fellowship Worldwide.

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2024

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20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**Child Evangelism Fellowship of Ireland**

Northern Ireland - Charity number 100984

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# Annual report

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**CEF of Ireland**  
199 Templemore Ave  
Belfast  
BT5 4FR

**EVANGELISE  
DISCIPLE  
ESTABLISH**



**CEF**  
CHILD EVANGELISM  
FELLOWSHIP  
Since 1937 Reaching children worldwide

**Report of the Trustees  
For the year ended 31 March 2024  
For  
Child Evangelism Fellowship of Ireland  
(A Company Limited by Guarantee)  
Registered Company Number NI622619 (Northern Ireland)  
Registered Charity Number (Northern Ireland) 100984  
Registered Charity Number (Republic of Ireland) 20201509**

*Child Evangelism Fellowship of Ireland is a Company limited by guarantee registered in Northern Ireland (NI622619) at the CEF National Office, 199 Templemore Avenue, Belfast BT5 4FR: a Charity, registered with the Charity Commission for Northern Ireland (NIC 100984); and, with the Charities Regulator in the Republic of Ireland (RCN 20201509).*

*Tele:028 9073 2263; Email [hello@cefireland.com](mailto:hello@cefireland.com); [www.cefireland.com](http://www.cefireland.com)*

Child Evangelism Fellowship Of Ireland (Registered number: NI622619)

Report of the Trustees  
for the year ended 31 March 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and activities**

The Charity's purpose is as set out in the Company's Memorandum and Articles of Association and may be summarised as:

To advance in Ireland and elsewhere the evangelical Christian faith, especially amongst children and young people by various methods and means of religious teaching.

The following are key elements of the programme to achieve this objective:

1. To reach, evangelise and teach unreached children with the Gospel of the Lord Jesus Christ
2. To follow-up and disciple Christian children and see them established in local churches
3. To train teachers in the Lord's work
4. To distribute relevant literature
5. To encourage the Christian public to get involved in the work of Child Evangelism Fellowship in Ireland and overseas

**Public benefit**

In setting our objectives and planning our activities for the year the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

- a) The direct benefits which flow from purpose 1 include children and young people understanding that God loves them and that He died for them and wants to save their eternal souls and give them abundant life today.
- b) The direct benefits which flow from purpose 2 include encouraging children and young people who have of their own free will accepted Christ as Saviour to attend and get involved in local fellowships of like precious faith.
- c) The direct benefits which flow from purpose 3 include young people and adults better equipped with leadership skills trained in the presentation of the gospel within Child Care guidelines
- d) The direct benefits which flow from purpose 4 include giving people a clear understanding of the gospel and what CEF does
- e) The direct benefits which flow from purpose 5 include young people and adults of their own free will deciding to serve the Lord through the auspices of CEF

**The Culture of Child Evangelism Fellowship**

**The Importance of Godly Leadership at Every Level**

Spiritual leadership is the highest form of authority. The men and women who lead must have a personal heart for God in order to be able to discern the will of God and lead the ministry effectively. Regardless of the skill of a leader, if he or she lacks a heart for God, the work will be eroded at its very foundation.

Report of the Trustees  
for the year ended 31 March 2024

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**OBJECTIVES AND ACTIVITIES**

**The Importance of the Spiritual Welfare of our Workers**

It is vital that we are never satisfied to simply teach our staff the methods of how to reach children and how to train others to do so, but we must purposefully invest in the spiritual lives of our staff. When CEF staff are men and women who are primarily driven by passion for God and His glory and have a clear call from the Lord, the work will prosper. If we keep our focus on God and on His calling, then we will be sustained in times of challenge.

**The Importance of Prayer as Our Foundation**

It is not the work we do, the meetings we hold or the decisions we make that bring the greatest advances in the work; it is the time spent before the throne of God in prayer, in the name of our Lord Jesus Christ, that brings power, labourers and resources into the ministry.

**The Importance of Evangelising Children**

There is no limit to the number of organisations that do many good things that are important to boys and girls in need. We are thankful for them and believe that God uses them to help hurting children. CEF, however, has been called by God to make it our highest priority to present the Gospel so children may be saved and disciplined in God's Word. We must keep to our call.

**The Importance of a Clear and Biblical Presentation of the Gospel**

The fact that a young child can comprehend the simple message of salvation and become a child of God is the foundational principle of CEF. Everything else that we do is based upon this fact. The good news of Jesus Christ is the power of God unto salvation. We must present it clearly and accurately.

**The Importance of a Commitment to Excellence, for the Glory of God**

Every aspect of the work, no matter how big or small, has significance. This includes the training we conduct, the materials we produce, the facilities we use and the way we present ourselves. In every area we must strive for excellence to the glory of God!

**ACHIEVEMENT AND PERFORMANCE**

**Structure:**

**Board of Trustees** - The Board of Trustees continue to encourage and advise the National Directors in their responsible position. The Board meet along with the Directors monthly, on ten months of the year. They also include an extra full day programme to enable more in-depth discussion on crucial matters. There has been a focus throughout the year on improving all the policies and procedures connected with, and necessary for, the organisation to function cohesively and to ensure all the charity regulations are maintained.

The Board seek to ensure the skills and gifting required to cover all practical aspects of CEF ministry are covered within their number. They are kept aware of any potential new members with the necessary skill sets to enhance the profile of the members experience. Mr Philip Beattie resigned from the Board, of Trustees, effective September 2023 and Mrs Ashleigh Robinson resigned from the Board of Trustees, effective August 2024.

**Leadership** - continues to outline the guidelines for CEF ministry and encourages all field workers to operate within these structures. The emphasis is placed upon each area worker building a ministry which involves local volunteers and enhances local church outreach to children through envisioning, training, and equipping. The current leadership structure has been reviewed and the Board are agreed on the future format to be enacted. The Board of Trustees have also identified David & Heather Cowan as National Directors Designate to replace David & Rosemary Edwards when they step down from the position. David & Heather have been local workers in the Lagan Valley area of Northern Ireland for over thirty years. David & Heather began shadowing David & Rosemary from 1st April 2024.

Child Evangelism Fellowship Of Ireland (Registered number: NI622619)

Report of the Trustees  
for the year ended 31 March 2024

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One of the leaderships main concerns is the shortage of full-time workers as there are 4 areas in Northern Ireland without a worker and the 6 target counties in the Republic of Ireland remain vacant, along with many others. A postcard has been produced and distributed to encourage supporters to pray for new workers. On average a full-time CEF worker in an area equates to 1000 young people having contact with the Christian message and teaching, hence the desire for new workers as we seek to fulfil our vision statement of Every Child, Every County, Every Day.

o Ministry Departments - The ministry department leaders meet regularly with the leadership to discuss the on-going ministry and to seek means of developing the work to enable more children to be brought into contact with the Gospel of Jesus Christ. All aspects of ministry are discussed, prayed over, and planned as we seek to increase the scope of ministry throughout the island of Ireland. This group seeks to set the tone for ministry in Ireland and ensure we are adapting and remain relevant to the society we are seeking to minister to. David Cowan was the representative for on-field workers so we will be seeking to replace him with another field worker. The on-field representative assists us in ensuring ideas that are discussed are relevant and workable for our colleagues who are directly teaching children.

The departments are.....

- o Education - responsible for training courses e.g., Teaching Children Effectively, Summer Outreach Training Course, Annual Equip Conference. The hope is that through these various courses the participants are challenged concerning the urgency in evangelising and discipling the young people of Ireland and they then become actively involved either full or part-time.
- o Multimedia - responsible for developing resource material, writing and design of such. This team have proved to be extremely creative and produce material of a high standard which enables the on-field workers to promote the ministry with confidence.
- o Safeguarding - responsible for policies and implementation of such to protect children, workers, volunteers and ensure safe practices are enacted. This ministry is vital for the welfare of all concerned and needs to be conscientiously conducted.
- o Youth Challenge - developing and maintaining ministry to teenagers and young adults. Whilst the organisation is entitled CHILD Evangelism fellowship there is a real need for continuity through the age groups as many of those who attend do not have a church background to receive teaching.
- o National Office - hub of the ministry, supporting all field work practically and financially. The need for the National Office has become more essential as times and methods have changed. The National Office building houses the multimedia department, finance office, safeguarding, National Directors, and the resource centre for provision and collation of material.
- o Rep of Ireland - seeking to establish existing work and develop ministry specifically in the lower half of the Republic of Ireland through attending conferences, contacting church leaders, and offering CEF material and training.
- o Ministry Development - forward planning and thinking while seeking to adapt to the changing generations and needs to enable the vision of 'Every Child' having the opportunity to hear the Gospel of Jesus Christ to be achieved.

**National Office** - The national office is the central and vital hub of CEF ministry in Ireland with a small staff performing an exceptional amount of work to support those in direct ministry, and others, with all they require to maintain the ministry God has led them into. The office building is the focal point for numerous and various meetings. It also provides us with a visual representation to the Christian and general public. It serves as a home for two other departments, safe guarding and multimedia.

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Child Evangelism Fellowship Of Ireland (Registered number: NI622619)

Report of the Trustees  
for the year ended 31 March 2024

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The resource department of the building enables our material to be presented in a modern and easily accessible fashion. We desire to see this facility used to a greater extent and we have been seeking to promote it in Christian circles. A 'welcome' area has been created where visitors can relax and peruse the material on display.

The national office also comprises our finance department. One member has returned from maternity leave on a part-time basis, but we are pleased to report the employee who covered the maternity leave is remaining with us on a permanent full-time basis. Their hours will be divided between the finance office and assisting the Office Manager.

**Area Ministry** - Historically CEF have divided Northern Ireland into several areas, with local authority boundaries being used for general guidelines. This means we have 15 local areas in Northern Ireland where currently there are four areas without a worker, but we are encouraged by the local committees continuing to oversee the ministry, one with assistance from a worker who is currently our Safeguarding appointee.

The four areas in Northern Ireland which have active local committees but no full-time worker are East Belfast, Mid-Antrim, Mid-Ulster, and Fermanagh. We seek to make the need for full-time worker/s known to the Christian public while praying God will supply new personnel for these vacancies. From April 2024 new workers were appointed for the Mid-Antrim area. Due to the decision to appoint David & Heather Cowan as National Directors designate Lagan Valley area has no CEF worker.

Generally, in the Republic of Ireland we follow the county guidelines regarding geographical areas, but we are prepared to make exceptions for large cities. The areas occupied at present are listed below.

N Dublin  
S Dublin  
Cavan  
Cork  
Wexford  
Monaghan  
Donegal (no full-time worker but an active local committee and a volunteer ministering into local schools)

As we seek to develop and expand the ministry in the Republic of Ireland, we continue to promote the need for six Target Counties:

Roscommon  
Louth  
Kildare  
Kilkenny  
Waterford  
Limerick

These counties have been carefully and prayerfully selected with a few reasons in mind. Previously there may have been an established ministry in the county, some ministry may be on-going through a local church or believer, or the county borders an existing thriving work. We seek to promote to the Christian public the need for ministry in these counties and whenever possible conduct a summer outreach into the areas. This year we assisted a church in Waterford city.

The counties where historically we had workers are listed below. We also desire new workers for these counties.

- Donegal (volunteer conducting ministry)
- Sligo
- Mayo
- Galway
- Westmeath
- Waterford - included in the target county list
- Limerick - included in the target county list

**Local Committees** - CEF Ireland is founded on volunteer assistance and all area worker/s are encouraged to form and establish a volunteer local committee. This committee is responsible for the local area work, and they meet monthly along with the worker/s to oversee the ministry.

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Child Evangelism Fellowship Of Ireland (Registered number: NI622619)

Report of the Trustees  
for the year ended 31 March 2024

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Leadership seeks to visit all local committees twice in an 18-month period, and this proves to be very helpful in consolidating relationships. It also ensures plans made at Ministry Team level are reflective and workable for the practical needs on the field. Local committees are encouraged to discuss ministry needs and ideas with their worker and then forward their suggestions to leadership. Representatives from the local committees are asked to attend a full members meeting in May and the AGM in November. This past year has seen two former steering support groups become recognised local committees. Both are in Belfast, one in the East and the other in the North of the city.

**Missionary Deputation** - This ensures all those serving within the mission in the Republic of Ireland and abroad can present their ministry to the Christian public. Each of those on deputation is allocated two areas and the local committee appoint a representative to seek and organise meetings for the worker to present their ministry in their allocated period. We have appointed one of our workers to oversee this vital aspect of ministry.

Leadership seeks to maintain contact with those working outside the island of Ireland, to encourage, support and provide pastoral care for them. In September leadership visited the workers in Romania. There are several workers in Europe who benefit from prayer and financial support through believers in Ireland. Many of these workers also participate in the deputation programme overseen by CEF of Ireland, usually on a three-year cycle. Irish believers also support many European nationals working with CEF in their home countries.

**Shortfall Ministry -**

There are over 600 CEF workers on mainland Europe and many of them are unable to raise financial support within their own country. We seek to support the ministry financially and prayerfully in European countries and are encouraged by local trusts who generously donate towards this need. We promote the need through our quarterly newsletter, local area meetings and on-field workers. The International President of CEF met with representatives of Northern Ireland based trusts to discuss the development of this ministry.

**Inter-mission partnerships**

We seek to meet with other mission agencies and host round table discussions in a relaxed manner. Through this we seek to garner resources and where possible share mission exhibition opportunities and fellowship. This has enabled us to form strong relationships with a few organisations and open discussion with others. We also invite other organisations to represent themselves and share in public conferences we conduct. Our Equip conference in Dublin is a good example of this where we enabled seven other organisations to exhibit their resources and promote their ministry.

**Children's Ministry Leadership Course**

A full 12-week CMLC commenced in late September 2024 in Seaview Camp and Conference Centre. We are trusting God to call new workers into CEF Ireland as a result of this course.

**5 PILLARS FOR MINISTRY:**

**1. DIRECT MINISTRY:**

**Good News Clubs**

Traditionally these are a core ministry of CEF and conducted in the autumn/winter months, Good News Clubs are held weekly on average for one hour in homes, churches, schools and community centres and they remain one of our most effective methods of evangelising and discipling children, thus seeking to fulfil our aims and objectives.

Since the foundation of CEF in Ireland in 1950 this ministry has been constant but with a vastly changed society from when these clubs commenced, there has been a steady move from home-based clubs to community centres, schools, and churches. It is also very noticeable that the average age of those attending club is decreasing at an alarming rate.

We encourage our workers to envision church leaders of the benefit of this ministry and exhort them through their local church to become actively involved in regular ministry to children outside of their normal congregation. This would enable the church to take on the responsibility of discipling children who attend and consequently build relationships with families in their area and benefit their church.

Child Evangelism Fellowship Of Ireland (Registered number: NI622619)

Report of the Trustees  
for the year ended 31 March 2024

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Volunteers are vital to maintaining Good News Clubs and it is essential for all local workers to recruit, encourage and befriend those who step up to the challenge of reaching children through a Good News Club. We are thankful for all the volunteers who commit to making themselves available to enable the children to be evangelised and disciplined on a regular basis. Often, we are informed of adults who first became followers of the Lord Jesus Christ while attending a Good News Club. We find that parents who previously attended a Good News Club are more amenable to their children attending a club, even if they as parents are not believers in Jesus Christ themselves.

#### Christmas Party Clubs

International leadership of CEF encouraged all CEF workers worldwide to promote Christmas Clubs to provide the opportunity to share the true meaning of Christmas. There is clearly a softening of hearts at Christmas to the Gospel message and our workers sought to encourage CEF volunteers, local believers, and church leaders to conduct a Christmas Party Club. Christmas packs for the club were produced and training was made available. In Ireland we were able to conduct 59 clubs reaching 1958 children. There were 44 volunteers trained and one new Good News Club commenced from this outreach.

#### Youth Challenge

This is another key ministry and is designed as a means of progress for young people to graduate from Good News Club to Junior then Senior Youth Challenge. Our Youth Challenge Department leader encourages and assists in any local area where they seek to develop this ministry. Traditionally we have divided the teenagers into two age groups 12 -15, 16+, with ministry and topics presented at a suitable level for these age groups.

Many young people who come through Youth Challenge attend our residential training courses which are designed to equip those who are going to be involved in outreach to young people, whether that be with CEF or their local church. These courses are conducted in our two camp/conference centres, Seaview in Kilkeel Co. Down and Oceanview in Rosstown Co. Donegal. A further course for junior leaders is held in a church hall in Kilkeel, Co. Down.

The national 'Retreat' camp in Athlone, Republic of Ireland, is for older teenagers and those in their early twenties. This is now 'fixed' on the calendar and one of the blessings is it provides a venue for young Christians to fellowship together and encourage one another in their day-to-day walk with God. This is a blessing especially to those who do not have many Christian friends of their own age. This year again there were over 100 young people in attendance.

#### Camps

This summer 34 camps were conducted throughout Ireland by CEF, one was non-residential. We know this to be one of our most effective ministries and one which campers and leaders alike look forward to. This ministry enables young people to not only hear the Gospel being taught, but to see it modelled and lived out in the lives of the leaders. We describe this as 'Proclamation' and 'Demonstration.'

We are thankful for each and every volunteer who sacrificially give up a week, or more, of their holidays to assist in the camps. The camps simply could not operate without these individuals, and we trust they will return annually, as experienced leaders are essential to the smooth running of a camp and demonstrating to new leaders the commitment and work ethic required.

#### School Classes and Assemblies

We are thankful for many Principals who are willing and indeed desirous to have CEF local workers back in school teaching the children in their care.

Local schools were contacted as usual prior to Christmas 2023 and offered the child friendly calendar our Multimedia Department annually produce. This calendar is produced in English and Irish language and is completely designed in-house with 60,000 being freely distributed. We trust this will help build and cement trustful relationships with school principals, leading to further opportunities to teach the children

#### 5-Day Clubs

These clubs, conducted in the summer months and in the open air, remain one of our core ministries enabling children from all backgrounds to hear the Gospel of Jesus Christ. The clubs are often conducted in local housing areas where there appears to be little contact with the Gospel. Local workers endeavour to send teams back to the same areas each summer as this builds relationships with children and parents. This creates an element of trust within the community, and often assures acceptance enabling the team to share the Gospel message.

**Report of the Trustees  
for the year ended 31 March 2024**

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This programme is dependent upon volunteers many of whom come through the training weeks we conduct but it is also amazing to see how many volunteers return annually to assist in this form of outreach. Some of the teams fall under the name of Christian Youth in Action (CYIA) and many even spend the week in a residential environment. Other teams are formatted by local churches and the ministry is conducted by the church as they see the benefit of reaching into their community.

The clubs are very simplistic in their programme, some games/activities, singing, teaching a Bible verse and lesson, followed by a quiz. God still blesses these outreaches and young people who may have never heard a clear presentation of the Gospel are able to hear, and for this we thank God. It is encouraging to these teams to see the joy expressed by the children when the team arrives and to receive thanks from parents for taking the time with their children. Often local believers or residents grant permission for the club to be held on their premises, e.g. garden or garage. This is especially helpful if it is raining, it is Ireland!

**Holiday Bible Clubs (HBC)**

Summer presents opportunities to spend quality time with the children and many churches seek to do so through conducting Holiday Bible Clubs. We, as a mission, are passionate about reaching the children but we also seek to partner with the local church as they reach into their communities. We seek to resource, train, and equip the local church to reach the unreached children on their own doorstep.

Often our workers will conduct a club for the church, especially if the church are limited in resources and manpower. We have received verbal thanks from some smaller churches with an elderly congregation who have been encouraged to see their premises used to reach the children of the area. Other churches with greater resources desire to see their own members develop their gifts, and so they may request HBC material from us to conduct their own club. This frees up our workers to probe into other areas of their region to seek venues for HBCs for children living there.

**Momentum Teams**

One of the key goals in Youth Challenge is to highlight the need for our young people to be involved in reaching out to children. To train and equip them to do this, and then to provide opportunities for them to do so. Along with the opportunities across Ireland we have our 'Momentum' programme which provides opportunities for teams to go and help CEF works in other parts of the world.

This summer teams of young people went to Scotland, North Macedonia, Moldova, two teams to Poland, France, and Spain to work alongside other CEF ministries. There they helped with camp ministry for teens and children, Holiday Bible Clubs, 5-Day Clubs, and worked alongside local churches. This helped to develop existing work and establish new ones. Through this many children heard the gospel for the first time, and the young people were blessed and encouraged in their own faith.

**Campfest**

It has been exciting to see two residential weekends conducted by our specialised and trained workers for children with special needs. One was held in Kilkeel, Co Down, and the other in Durrow Co Laois. These weekends were subsidised by CEF to enable parents to attend along with their children and they have proved so beneficial that it is planned for them to become an annual ministry.

**2. EQUIPPING:**

The Multimedia Department regularly meet together along with on-field workers to discuss the current material and discover the need for development of new lesson series, songs, or other visualised resources. They seek to supply good quality outreach tracts/booklets for use seasonally e.g. Christmas, Easter and summer holidays. There are new booklets available to encourage children to share the Gospel with other children. We trust this ministry will grow and children can become evangelists to their friends and peers.

The department also ensure the resource centre in the National Office is stocked with evangelistic and discipling lessons, songs, and teaching aids for the use of the general Christian public. The four-year Good News Club curriculum for general sale is proving to be a popular resource for churches to use with the children in their care.

The department continues to be led by a part-time worker who has many years of experience in CEF ministry. This department is one which affects all aspects of our ministry, and we are encouraged to have gifted individuals working within it. Due to demand for material development, we appointed a part-time graphic designer to assist the team.

**Report of the Trustees  
for the year ended 31 March 2024**

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**3. SUPPORTING:**

Our regular donor base is consistent, and we are encouraged by how God has supplied all the financial needs for another year. The core of our support is supplied through local Christians supporting the local ministry or an individual worker/missionary they have taken an interest in. We thank God for the faithfulness of each of our financial supporters.

An important area of support is prayer and we have been seeking to encourage as much prayer support as possible. We conduct two special weeks of prayer throughout the year, Spring & Autumn, and the Multimedia department produce a prayer book with workers/missionaries' requests and photographs.

A few of the trusts in Northern Ireland are co-ordinating to help to meet the financial shortfall that exists for workers in Europe. They collaborate with representation of European leadership and are extremely generous and supportive to the on-field workers in mainland Europe, thus enabling them to continue reaching the children with the Gospel of Jesus Christ. They launched a financial support scheme whereby they would supplement any new donation received by 50%. This has proved beneficial to some of our area workers and missionaries.

**4. SHARING:**

We continue to share about CEF ministry with the Christian public as is possible. This is conducted through social media, print media, deputation meetings, conferences, mail shots and visitation. Each local area is responsible for promoting the local work, national and international as they are able to. It is noticeable where regular promotional meetings are conducted the area tends to prosper financially and in ministry.

The two main national opportunities for sharing are through our Easter Conference and the Autumn Conference. At Easter we have a three-day conference in Portrush; for our workers it is residential, and the public are welcome to attend all the meetings. The numbers attending is usually between two and three hundred at each of the sessions.

The Autumn Conference is an evening meeting which usually attracts around 200 people. This provides us with the opportunity to report and present the ministry and vitally share the needs that exist.

The National Newsletter has been redesigned as we seek to use it to inform and promote ministry. We endeavour to provide readers with detailed articles on ministry within Ireland, and a world view perspective on CEF, informing readers of individual workers in other countries. It is our desire to inform the Christian public of the size and scope of CEF ministry, with a direct focus on the needs that exist in the European countries and among European workers. A large financial shortfall exists in Europe and we, by God's grace, have been able to assist through undesignated financial donations in helping to meet that need. (SEE UNDER SUPPORTING)

We are fully aware that today's generation use social media to explore their interests, so we have been encouraged by the staff member who has been refreshing and updating our media outlets on a regular basis. We have been receiving good feedback on this, especially from the younger believers. We pray this will be a means that God uses to challenge believers to become actively involved in ministry, either part or full time. We believe this to be an essential means of communication in making the ministry known among the public and especially to the younger generation.

The 'Equip' Conference was once again conducted in Dublin and was a resounding success. This was well attended, and we again invited several other mission organisations to display their resources and speak of the opportunities they provide to evangelise young people. We are seeking to make this a regular annual date in the calendar.

**5. TRAINING:**

This area of ministry comes under our Education Department, and we have seen training expand throughout all Ireland with courses being conducted by our members over the whole island. Training has a two-fold purpose:

1. To equip the local church to reach and teach children the truths of the Bible;
2. While conducting training, demonstrate the opportunities CEF provide for individual believers to be active in reaching the children in a full-time capacity

Child Evangelism Fellowship Of Ireland (Registered number: NI622619)

Report of the Trustees  
for the year ended 31 March 2024

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CEF ministry is founded on volunteers, and it is essential they are well trained and taught to better enable them to share the Gospel. Our vision is that every child in Ireland should have the opportunity to hear the Gospel of Jesus Christ, therefore it is vital to train as many volunteers as possible. This is especially relevant in the Republic of Ireland where we have less full-time workers and are desirous for volunteers to be recruited, equipped, and sent out.

God has said in the scriptures "I will build my church" and this training is an excellent means of equipping the local church to participate in bringing this to pass by reaching into their communities with the Gospel of Jesus Christ.

There are several courses available ranging from a bespoke series of classes for an individual church to a 30-hour Teaching Children Effectively Course. Courses specifically for certain age groups are also available and both youth and pre-school course have been conducted successfully. Many of our workers are trained to be able to offer and conduct all the courses available. The Education Department continues to develop on-line courses as this often enables individuals to participate who could not do so for geographical reasons.

#### DEPARTMENT LEADER REPORTS

##### Multi-Media Department

School holidays are a great opportunity to reach boys and girls with the gospel and many of the new resources produced by the Multimedia team this year have been used during those times when the children are off school.

The Christmas Together project has gained momentum in recent years and in 2023 a new 'Joy to the Word' pack was produced and used to reach almost 7,000 children. 16,000 new 'Joy' booklets were also printed for distribution at various events. It was a big encouragement for us to learn that 260,000 'Joy to the World' packs and 605,000 'Joy' booklets were translated and printed by our colleagues in other European countries.

Workers commented that they enjoyed using the new 'Never Forsaken' pack this year and 8,500 of our new 'Happy Easter' booklet were printed.

A new member joined the team as a part-time Graphic Designer in August 2023 and has been working on the new 'Ready Steady Go for God!' pack for Holiday Bible Club. With over 50 different elements in the pack, it was a huge undertaking for the team, but it was well received by churches and children were challenged about the 'One Way' to start their race for God.

Summer also brought a new 'Harvest Festival' camp pack. The accompanying lessons on 'Ruth and the Redeemer' were written in Ireland but the pack was produced by the European Multi-Media Department. Again, God spoke through His Word as children learnt about God's wonderful plans for Ruth and Naomi and for each of them.

##### Republic of Ireland

An article recently stated "Ireland 'is the least Christian' part of the English-speaking world" and yet it's a delight to hear of many Evangelical Churches in different parts of the country. Our prayer is that many of these will invest time in reaching the children of their areas and that the statement above will not be true in the days to come.

In September 2023, a new Christmas pack for Sunday Schools and Christmas Clubs was introduced for anyone interested in teaching children. A lot of phone calls were made along with many emails sent and it was encouraging to hear of the many downloads from the CEF website for this Christmas pack. We were also thankful for the many new orders that came in for the children's calendars.

Opportunities for promotion and teacher training have been slow in different counties and as a result CEF has produced a new series of seminars and our prayer is that there will be an interest in these over the coming months and especially for the new teaching year starting September 2024.

There have been encouragements from different areas, and we are pleased to see believers from various counties booking in for the Summer Outreach Training Course in Rossnowlagh. At present there are bookings from Cavan, Dublin, Monaghan, Waterford, Wexford and Cork.

**Report of the Trustees  
for the year ended 31 March 2024**

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Time, distance, and travel are hindrances to the work developing in different counties, yet we are seeking to contact with churches and fellowships to encourage more children's and youth work while still conducting a weekly schools ministry here in West Cork.

We trust the list below is an encouragement to you as these are just some of the counties and towns where Christmas Clubs were held.

Killarney, Tipperary, Offaly, Sligo, Mayo, Galway, Waterford, Kildare, Birr, Clonmel, Tralee and Dungarvan.

**Safeguarding**

As we look back over the past year, we are thankful to the Lord for His help in the overseeing of the Safeguarding Department. The past year has seen a steady move towards the pre covid volume of activity. This can be seen in several ways.

From the early days of the Children (NI) Order 1995 the fellowship has had a Safeguarding policy for its work among the children. This is reviewed on a three yearly basis. The current review has just come to an end and the revised policy will be launched in autumn 2024.

One of the things the department does is to provide vetting checks in both jurisdictions on workers and volunteers. A good relationship has been developed with the Mayo Volunteer Centre who facilitate the Garda Vetting Checks and the fellowship has used Access Ni for the checks in Northern Ireland. We recently had a successful compliance audit from Access Ni. The number of checks carried out year on year is around 1000 including assisting other small organisations with their checks.

Training is conducted internally and externally to small organisations. It is good to support all these volunteers in their work among children and to be able to provide answers to questions in their different settings. We are thankful to God for His protection on the roads.

Finally, I am thankful to God for His protection on the various activities held at our Camp Centres in Kilkeel and Rossnowlagh and at other venues around the country. What a joy it was to visit a number of these events this summer and to see children and young people enjoying themselves. Thanks also goes to those volunteers who work so hard to keep the children safe.

**Youth Challenge**

The purpose of the Youth Challenge department of CEF is summed up in three words: knowing, living, serving.

- o Knowing - helping young people come to know the Lord Jesus Christ as their Saviour and grow in grace (2 Peter 3:18).
- o Living - helping teens to live in a way that is glorifying to God.
- o Serving - helping young people to see the importance of service. Training them to serve the Lord and giving them opportunities to serve thus helping them develop.

The primary way in which we perform this is through regular Junior Youth Challenge (JYC) and Senior Youth Challenge (SYC) groups which meet regularly. Over the past year we have seen these maintained with some new opportunities opening. Supplementing this regular ministry is our camp ministry, both weekend camps and summer week-long camps. These have seen a real growth in the past year with huge interest, especially in the older age groups, in attending these.

Maintaining these ministries and developing new teaching materials for them each year is an important aspect of the work. In addition, a key goal is to complete a redesign and edit of the 5-year cycle of JYC and SYC materials before the end of 2024. Currently this is under work and the goal is expected to be met. In addition, a JYC leaders' course is being conducted online each year to train new workers in Ireland, and a new series of training seminars has been developed and utilised in several local areas. The Youth Challenge department has been progressing well over the past year with time constraints and accommodation limits at residential being our biggest difficulties. In addition, it has been encouraging to see over 60 young people taking part in Momentum mission teams summer 2024.

**Report of the Trustees  
for the year ended 31 March 2024**

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One of the key goals in Youth Challenge is to highlight the need for our young people to be involved in reaching out to children. To train and equip them to do this, and then to provide opportunities for them to do so. Along with the opportunities across Ireland we have our 'Momentum' programme which enables teams to go and help CEF work in other parts of the world.

**National Office**

The National Office continues to serve as the administrative, logistical, and creative hub of the ministry. It is our main public facing ministry address, but also serves as the physical location of our Resources Shop, Multimedia Department, material store, finance office and administrative staff. The building also contains several meeting spaces, used to accommodate a wide range of meetings of both paid staff and volunteers.

We were glad to welcome onboard a new member of part-time staff this year in the role of Software Developer, to enable us to bring to fruition a long-planned upgrade to our finance and support databases and enable us to finally retire our physical server, moving all to the cloud. Another IT upgrade came this year in the form of a significantly enhanced phone system, replacing our now technologically obsolete former phones.

The administrative burdens of running the ministry in line with good governance and legal compliance requirements are ever increasing. The "hidden" nature of these roles makes financial support raising for office staff especially difficult. Whilst most office staff are not required to raise financial support, some have a number of financial supporters, for whom we're incredibly grateful.

We have begun over the past year to attempt to increase awareness among the wider staff team, committees, volunteers, and supporters of the financial needs of the office. We're beginning to see a return on this endeavour and will continue this into next year.

**Ministry Development**

We continue to look carefully at how we can develop and strengthen various parts of our ministry. While each department takes ownership of their own development (with input from others), some general ministry development takes place throughout the year.

A project to update the security and stability of our website took place during this year. Although this brought only minor changes to the public face of the website, it brought significant behind the scenes upgrades, enhancing both the security and stability of the site, and its usability for administrators.

We continue to enhance our social media presence and have worked hard to create a faithful representation of our ministry online for supporters and potential supporters.

We were able to represent the ministry at several Christian conferences this year: Keswick at Portstewart, Kinfire, Omagh Show and Bangor Worldwide. As our 75th year approaches, we are already planning to increase public reach over the next 12 months.

A number of placement students were involved in our ministry this year, with a number coming from a local Bible College as part of their studies. While these students provide valuable input to our ministry during their time with us, we predominantly view this as an opportunity to have significant input into their lives and ministry.

**Education Department**

The role of the Department is to provide training-helping local workers or running seminars/courses. We'd love to have seminars/courses all over Ireland, but we are limited in what we can do. Local workers are busy with their own ministry so we can only ask so much of them to help.

In-person Teaching Children Effectively courses have started again, though numbers have been small. Some areas have tried to organise in-person courses, but due to a lack of students they've not taken place. Online courses appeal more to people, so we continue to offer them. In 2023/24 we had five TCE 1 courses, one TCE 2 plus one module of TCE 2 with 130 students involved. Courses are very well received by those who take them. At the end of one course, a lady said, "The course was not what I expected-it was better than I expected!" An online Preschool Teachers' Course was held with 12 students.

**Report of the Trustees  
for the year ended 31 March 2024**

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In April we produced a leaflet for churches offering six children's and six youth seminars where they choose four. One church hosts the training and they open it up to other churches in the area. As a result, we've held training in Carlow and Waterford. We're hoping this will develop in the future, particularly in vacant counties. We had four Summer Outreach Training Courses and two junior courses, with over 170 young people. What an encouragement! To see their enthusiasm and desire to serve the Lord is the highlight of the year!

The opportunity to teach in Europe is a real blessing, helping with Instructor of Teachers' courses and Children's Ministry Leaderships Courses and with CMLC Ireland 2024; it has involved a lot of planning and preparation.

#### **FINANCIAL REVIEW**

##### **Financial position**

The results for the financial year ended 31 March 2024 are fully set out in the Statement of Financial Activities (SOFA) on page 21. The Total Incoming Resources was £2,764,527 (2023 £2,859,110) and the Total Resources Expended was £3,320,939 (2023 £2,811,487) resulting in Net Outgoing Resources of £556,412 (2023 Net Incoming Resources £47,623)

The Balance on Unrestricted Funds at 31 March 2024 was £3,293,875 (2023 £3,476,082) and is largely made up of the Property Capital Account of £3,207,686 (2023 £3,258,889). The Balance on Restricted Funds at 31 March 2024 was £1,030,407 (2023 £1,404,612) and most of this is contained within the closing bank balance and investments at the year end.

##### **Annual surpluses, deficits and cash management**

The total deficit for the year ended 31 March 2024 being reported is £556,412 and a surplus in the prior year of £47,623.

The Trustees are aware of the importance of the charity's fundraising and other income generating activities together with the importance of cost control. The Trustees are actively examining all aspects of its operations with a view to enhance its income streams and achieving costs savings in order to mitigate annual deficits being reported.

The Trustees are also aware of the impact of financing deficits on the charity's cash resources as reflected in the cash position at the end of the 2024 financial year of £601,620, a reduction from the closing cash balance of 31 March 2023 of £1,017,036.

The Trustees are pleased to report that the charity continues to hold liquid assets within its investment portfolio of £429,446 which can be utilised to support working capital requirements, if required during the next twelve months.

As a faith-based organisation, the Trustees believe that God supplies our needs provided we tell and inform God's people.

##### **Reserves policy**

The Trustees are satisfied that the level of reserves, including cash reserves, as stated in the accounts will ensure, that in the event of a significant decrease in funding, that they will be able to continue the Charity's current activities. It is the policy of this charity to hold adequate reserves in relation to its running costs, including employee costs. It is monitored on a regular basis to ensure this key financial control is maintained.

##### **Going concern**

After making appropriate enquires, the Trustees believe that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason the trustees continue to adopt the going concern basis in preparing financial statements.

Report of the Trustees  
for the year ended 31 March 2024

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**PLANS FOR FUTURE PERIODS**

**National ministry (2023/2024)**

The mission and vision of CEF needs to be shared with the Christian public to enable the ministry to be conducted. Evangelise, Disciple, Establish remains our mission and our vision is 'Every Child, Every County, Every Day'. The workers and staff are also encouraged to inform the Christian public of the international breadth of CEF and the fact CEF is a worldwide mission, the largest children's mission in the world. We are endeavouring to promote the financial needs of our European colleagues through the 'Shortfall' project and inform the Christian public how they can assist in enabling the children of Europe to hear the Gospel.

Our vision as stated above remains Every Child, Every County, Every Day. The Board of Trustees & Leadership have been very encouraged by all who work with CEF of Ireland, in any capacity, but we realise the essential need for more full-time workers with us in Ireland.

The National Directors conduct a visitation programme of the local workers in Ireland and have asked each worker to endeavour to organise promotional meetings to share the vision of reaching the children. The goal of sharing this vision is to encourage interest in the ministry among the Christian public and ultimately recruit believers to join us as new workers.

**Ministry**

In this time frame CEF of Ireland have had the privilege of reaching thousands of children and young people with the Gospel. We are thankful that even in difficult times and changing attitudes, CEF of Ireland continue to achieve their aims and objectives of evangelising and discipling the young people. We are thankful for each one who encountered the Gospel message through one of our workers, or volunteers.

In Northern Ireland we have four areas without full-time local workers, East Belfast, Fermanagh, Mid-Ulster & Lagan Valley but the local committees are seeking to maintain ministry to the best of their ability. It is our prayer that the Lord would supply workers for all our areas.

**SEAVIEW CAMP AND CONFERENCE CENTRE**

Seaview Camp and Conference Centre continues to be extensively used both by CEF groups and the wider Christian community. As the 'snag' list has been satisfactorily completed the retainer fee has been paid to the contractor.

**OCEANVIEW CAMP CENTRE**

We continue to oversee the refurbishment of the centre in Rossnowlagh, Co. Donegal. We have been encouraged through support received from volunteers who have provided finance, material, personal skills and time. There are a few tasks still in progress which leadership trust will enhance the centre to church organisations and attract more bookings.

**Report of the Trustees  
for the year ended 31 March 2024**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

**Governing document**

Child Evangelism Fellowship of Ireland is a company limited by guarantee, governed by the Memorandum and Articles of Association. It is registered in Northern Ireland (Registration Number NI 622619) and has obtained charitable status with The Charity Commission for Northern Ireland (Reference Number NIC 100984). The organisation is also recognised as a Charity by HM Revenue and Customs (NI 00311). It is also registered with the Charities Regulator in the Republic of Ireland (RCN 20201509).

The Directors of the company are also the Trustees of the Charity. The following Directors have held office during the year: -

Mr Mark Conroy (Chairman)  
Mr John McCormick (Vice Chairman)  
Miss Jean Porte (Treasurer)  
Mrs Roberta Hamilton (Secretary)  
Mr Clyde Cromie  
Miss Janice Elliott  
Mr Timothy McKee  
Mr John Parsons  
Mr Ken Rainey  
Mrs Linsey Farrell  
Mr James Martin  
Mrs Ashleigh Robinson (resigned 6 August 2024)  
Mr Gareth McBeth  
Mr Phillip Beattie (resigned 4 November 2023)

Mrs Lindsey Farrell, Mr James Martin, Miss Jean Porte and Mr Ken Rainey retired by rotation and offered themselves for re-election. Whilst the Directors have legal responsibility for the company, the National Directors are responsible for the day-to-day operations and report to the Board monthly.

**Trustee Induction and Training**

We continue to monitor training requirements for Trustees and conduct refresher courses when required. All Trustees are aware of their requirement for training, the individual and collective responsibility they have.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Child Evangelism Fellowship Of Ireland for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Child Evangelism Fellowship Of Ireland (Registered number: NI622619)

Report of the Trustees  
for the year ended 31 March 2024

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STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

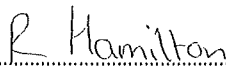
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, McIlveen Howard Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 20/11/24..... and signed on its behalf by:

  
.....  
Mrs R Hamilton - Trustee

**Child Evangelism Fellowship of Ireland**

Northern Ireland - Charity number 100984

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# Annual return

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## Report of the Independent Auditors to the Trustees and Members of Child Evangelism Fellowship Of Ireland

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### **Opinion**

We have audited the financial statements of Child Evangelism Fellowship Of Ireland (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Trustees and Members of  
Child Evangelism Fellowship Of Ireland**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees and Members of  
Child Evangelism Fellowship Of Ireland**

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**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. we also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

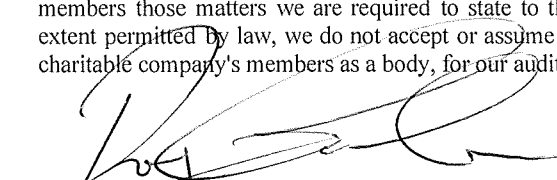
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees and Members of  
Child Evangelism Fellowship Of Ireland**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Roy Creelman (Senior Statutory Auditor)  
for and on behalf of McIlveen Howard Limited  
Statutory Auditors  
Chartered Accountants  
169a Upper Newtownards Road  
Belfast  
BT4 3HZ

Date: 20/11/24

**Child Evangelism Fellowship of Ireland**

Northern Ireland - Charity number 100984

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# Accounts

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Child Evangelism Fellowship Of Ireland

Statement of Financial Activities  
for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	198,277	-	198,277	173,155
<b>Charitable activities</b>					
Administration	6	-	-	-	15,687
Charitable activities		329,041	2,052,505	2,381,546	2,505,077
Resource Centres		177,989	-	177,989	68,381
Other trading activities	4	33,341	-	33,341	36,847
Investment income	5	18,635	-	18,635	22,074
<b>Total</b>		<u>757,283</u>	<u>2,052,505</u>	<u>2,809,788</u>	<u>2,821,221</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	48,235	-	48,235	52,664
<b>Charitable activities</b>					
Administration	8	164,731	-	164,731	149,439
Selling and Distribution		63,092	-	63,092	51,112
Establishment		54,377	-	54,377	30,256
Financial		27,756	-	27,756	11,098
Depreciation		83,013	-	83,013	58,064
Charitable activities		843,281	1,226,292	2,069,573	1,758,943
Resource Centres		251,388	-	251,388	104,010
<b>Total</b>		<u>1,535,873</u>	<u>1,226,292</u>	<u>2,762,165</u>	<u>2,215,586</u>
<b>NET INCOME/(EXPENDITURE)</b>		(778,590)	826,213	47,623	605,635
<b>Transfers between funds</b>	19	<u>685,849</u>	<u>(685,849)</u>	-	-
<b>Net movement in funds</b>		<u>(92,741)</u>	<u>140,364</u>	<u>47,623</u>	<u>605,635</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		3,568,822	1,264,249	4,833,071	4,227,436
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>3,476,081</u></u>	<u><u>1,404,613</u></u>	<u><u>4,880,694</u></u>	<u><u>4,833,071</u></u>

The notes form part of these financial statements

Child Evangelism Fellowship Of Ireland (Registered number: NI622619)

Balance Sheet  
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	3,398,327	-	3,398,327	3,370,926
<b>CURRENT ASSETS</b>					
Stocks	15	22,928	-	22,928	23,691
Debtors	16	27,365	34,416	61,781	23,027
Investments	17	-	416,499	416,499	435,817
Cash at bank and in hand		63,339	953,697	1,017,036	1,017,668
		<u>113,632</u>	<u>1,404,612</u>	<u>1,518,244</u>	<u>1,500,203</u>
<b>CREDITORS</b>					
Amounts falling due within one year	18	(35,877)	-	(35,877)	(38,058)
		<u>77,755</u>	<u>1,404,612</u>	<u>1,482,367</u>	<u>1,462,145</u>
<b>NET CURRENT ASSETS</b>					
		<u>3,476,082</u>	<u>1,404,612</u>	<u>4,880,694</u>	<u>4,833,071</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>3,476,082</u>	<u>1,404,612</u>	<u>4,880,694</u>	<u>4,833,071</u>
<b>NET ASSETS</b>					
		<u>3,476,082</u>	<u>1,404,612</u>	<u>4,880,694</u>	<u>4,833,071</u>
<b>FUNDS</b>					
	19			3,476,082	3,568,822
Unrestricted funds				1,404,612	1,264,249
Restricted funds					
<b>TOTAL FUNDS</b>					
				<u>4,880,694</u>	<u>4,833,071</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15/11/23 and were signed on its behalf by:

.....*Mark Conroy*.....  
Mr M Conroy - Trustee

.....*Jean Porte*.....  
Miss J Porte - Trustee

The notes form part of these financial statements

**Child Evangelism Fellowship Of Ireland**

**Cash Flow Statement  
for the year ended 31 March 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	108,086	698,994
Net cash provided by operating activities		<u>108,086</u>	<u>698,994</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(112,804)	(1,182,898)
Interest received		4,086	2,230
Net cash used in investing activities		<u>(108,718)</u>	<u>(1,180,668)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(632)	(481,674)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,017,668</u>	<u>1,499,342</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>1,017,036</u></u>	<u><u>1,017,668</u></u>

The notes form part of these financial statements

Child Evangelism Fellowship Of Ireland

Notes to the Cash Flow Statement  
for the year ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2023	2022
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	47,623	605,635
<b>Adjustments for:</b>		
Depreciation charges	83,013	59,214
Loss on disposal of fixed assets	2,390	-
Interest received	(4,086)	(2,230)
Unrecognised (gain)/loss on investments	19,318	(6,884)
Decrease in stocks	763	5,575
(Increase)/decrease in debtors	(38,754)	11,104
(Decrease)/increase in creditors	(2,181)	26,580
<b>Net cash provided by operations</b>	<u>108,086</u>	<u>698,994</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	1,017,668	(632)	1,017,036
	<u>1,017,668</u>	<u>(632)</u>	<u>1,017,036</u>
<b>Liquid resources</b>			
Deposits included in cash	-	-	-
Current asset investments	435,817	(19,318)	416,499
	<u>435,817</u>	<u>(19,318)</u>	<u>416,499</u>
<b>Total</b>	<u>1,453,485</u>	<u>(19,950)</u>	<u>1,433,535</u>

The notes form part of these financial statements

Notes to the Financial Statements  
for the year ended 31 March 2023

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1. **STATUTORY INFORMATION**

Child Evangelism Fellowship of Ireland is a private company, limited by guarantee, registered in Northern Ireland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **ACCOUNTING POLICIES**

**Statement of compliance**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based upon historical experience and other factors that are considered to be relevant.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and where the revision effects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

**Critical judgements**

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

**Useful Economic Life of Assets**

The annual depreciation charge for tangible fixed assets is sensitive to changes in the useful economic lives and residual values of assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based upon technological advancement, future investments, economic utilisation and the physical condition of the assets.

**Incoming resources**

All income is included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy and there is sufficient certainty that receipt of the income is considered probable.

The following specific policies are applied to particular categories of income:-

Voluntary income including donations, gifts, grants and tithes that provide core funding or are of a general nature are accounted for as they are received or there is evidence of entitlement to the gift and its amount can be measured with sufficient reliability.

Investment income is included when receivable.

Notes to the Financial Statements - continued  
for the year ended 31 March 2023

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2. ACCOUNTING POLICIES - continued

**Incoming resources**

The recognition of income from legacies is recognised when receipt is probable and there is the ability to estimate with sufficient accuracy the amount receivable.

Other income received from the sale of publications and income from the camp centres are included in the year in which it is receivable.

**Resources expended**

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities comprises costs incurred by the Charity in deliverance of its activities and services for its beneficiaries.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between these activities on a basis consistent with the use of resources.

Governance costs include these costs incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

**Tangible fixed assets**

Tangible fixed assets are initially measured at cost, except for freehold property which has been valued at the open market value at the date of incorporation (March 2018). They are subsequently measured at cost or valuation, net of depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold property - 1.5% on cost  
Plant and machinery - 20% on cost  
Fixtures and fittings - 15% on reducing balance  
Computer equipment - 20% on cost

At each balance sheet, the carrying amounts of tangible assets are reviewed to determine whether there is an indication that those assets have suffered an impairment loss. Where the carrying value exceeds the estimated recoverable amount (being the greater of fair value less costs to sell and value-in-use), an impairment loss is recognised by writing down the assets cash-generating units to their recoverable amount. An impairment loss is recognised immediately in the statement of financial activities. Any reversal of a previous impairment is similarly recognised immediately in the statement of financial activities.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Elements of cost include the purchase price of the product and freight charges. Stock is valued on a first in, first out basis.

**2. ACCOUNTING POLICIES - continued**

**Stocks**

Net realisable value comprises the actual or estimated selling price less all further costs incurred in marketing, selling and distribution.

**Taxation**

As a charity (Charity Number NIC100984), Child Evangelism Fellowship of Ireland is exempt from corporation tax on its income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Cash and cash equivalents**

Cash at bank and in hand comprises cash at bank only.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Investments**

Investments held as current assets are revalued annually to reflect open market value. The Statement of Financial Activities includes the net gains and losses arising on revaluations throughout the year.

**Financial instruments**

The company has elected to apply the provisions of section 11 'Basic Financial Instruments' and section 12 'Other Financial Instrument Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

**Financial assets.**

Basic financial assets, including trade and other debtors and cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

Derivatives, including forward exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in the profit and loss in finance costs or finance income as appropriate.

2. ACCOUNTING POLICIES - continued

**Financial instruments**

**Impairment of financial assets**

Financial assets, other than those held at fair value through profit and loss, are assessed for impairment at each reporting date.

Financial assets are impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some of the risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Financial liabilities**

Basic financial liabilities, including trade and other creditors and bank loans and overdrafts, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

**Going Concern**

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2023

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Donations and legacies	73,506	-	73,506	46,285
Tithes	124,771	-	124,771	126,870
	<u>198,277</u>	<u>-</u>	<u>198,277</u>	<u>173,155</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Shop income	33,341	-	33,341	36,847
	<u>33,341</u>	<u>-</u>	<u>33,341</u>	<u>36,847</u>

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Rents received	14,549	-	14,549	12,960
Unrealised gain on investments	-	-	-	6,884
Deposit account interest	4,086	-	4,086	2,230
	<u>18,635</u>	<u>-</u>	<u>18,635</u>	<u>22,074</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Grants	Administration	-	15,687
Incoming resources	Charitable activities	2,381,546	2,505,077
Camp centre income	Resource Centres	177,989	53,022
Grants	Resource Centres	-	15,359
		<u>2,559,535</u>	<u>2,589,145</u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2023

7. RAISING FUNDS

Other trading activities

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Opening stock	23,691	-	23,691	29,266
Purchases	36,769	-	36,769	28,467
Closing stock	(22,928)	-	(22,928)	(23,691)
Staff costs	10,703	-	10,703	18,622
	<u>48,235</u>	<u>-</u>	<u>48,235</u>	<u>52,664</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Administration	164,731	-	164,731
Selling and Distribution	63,092	-	63,092
Establishment	54,377	-	54,377
Financial	-	27,756	27,756
Depreciation	83,013	-	83,013
Charitable activities	2,043,595	25,978	2,069,573
Resource Centres	249,140	2,248	251,388
	<u>2,657,948</u>	<u>55,982</u>	<u>2,713,930</u>

9. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Financial	27,756	-	27,756
Charitable activities	-	25,978	25,978
Resource Centres	2,248	-	2,248
	<u>30,004</u>	<u>25,978</u>	<u>55,982</u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2023

**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	11,400	9,500
Depreciation - owned assets	83,013	59,214
Deficit on disposal of fixed assets	2,390	-
	<u>          </u>	<u>          </u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**12. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	777,510	701,887
Social security costs	59,713	43,800
Other pension costs	41,069	37,880
	<u>          </u>	<u>          </u>
	<u>878,292</u>	<u>783,567</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Head office	10	12
Resource Centres	5	4
Shop	1	1
Field Workers	29	24
	<u>          </u>	<u>          </u>
	<u>45</u>	<u>41</u>

No employees received emoluments in excess of £60,000.

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2023

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	173,155	-	173,155
<b>Charitable activities</b>			
Administration	15,687	-	15,687
Charitable activities	321,846	2,183,231	2,505,077
Resource Centres	68,381	-	68,381
Other trading activities	36,847	-	36,847
Investment income	22,074	-	22,074
<b>Total</b>	<b>637,990</b>	<b>2,183,231</b>	<b>2,821,221</b>
<b>EXPENDITURE ON</b>			
Raising funds	52,664	-	52,664
<b>Charitable activities</b>			
Administration	149,439	-	149,439
Selling and Distribution	51,112	-	51,112
Establishment	30,256	-	30,256
Financial	11,098	-	11,098
Depreciation	58,064	-	58,064
Charitable activities	600,723	1,158,220	1,758,943
Resource Centres	104,010	-	104,010
<b>Total</b>	<b>1,057,366</b>	<b>1,158,220</b>	<b>2,215,586</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(419,376)</b>	<b>1,025,011</b>	<b>605,635</b>
<b>Transfers between funds</b>	<b>1,652,361</b>	<b>(1,652,361)</b>	<b>-</b>
<b>Net movement in funds</b>	<b>1,232,985</b>	<b>(627,350)</b>	<b>605,635</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	2,335,837	1,891,599	4,227,436
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>3,568,822</b>	<b>1,264,249</b>	<b>4,833,071</b>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2023

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2022	3,368,845	140,123	81,751	3,590,719
Additions	44,666	52,851	15,287	112,804
Disposals	-	(19,063)	(772)	(19,835)
At 31 March 2023	<u>3,413,511</u>	<u>173,911</u>	<u>96,266</u>	<u>3,683,688</u>
<b>DEPRECIATION</b>				
At 1 April 2022	103,419	86,086	30,288	219,793
Charge for year	51,203	15,201	16,609	83,013
Eliminated on disposal	-	(16,673)	(772)	(17,445)
At 31 March 2023	<u>154,622</u>	<u>84,614</u>	<u>46,125</u>	<u>285,361</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>3,258,889</u>	<u>89,297</u>	<u>50,141</u>	<u>3,398,327</u>
At 31 March 2022	<u>3,265,426</u>	<u>54,037</u>	<u>51,463</u>	<u>3,370,926</u>

The trustees consider that the Net Book Value is reasonable in relation to current values.

15. STOCKS

	2023 £	2022 £
Stocks	<u>22,928</u>	<u>23,691</u>

The replacement value of stock did not differ materially from its historical cost.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	24,723	1,586
Income tax recoverable	34,416	17,755
General loans	-	100
VAT	2,162	3,211
Prepayments	480	375
	<u>61,781</u>	<u>23,027</u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2023

17. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Other investments	416,499	435,817

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	6,533	8,619
Social security and other taxes	12,623	10,503
Staff Pensions Creditor	-	4,386
Accrued expenses	16,721	14,550
	<u>35,877</u>	<u>38,058</u>

19. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	Transfers between funds	At 31/3/23
	£	£	£	£
<b>Unrestricted funds</b>				
Accumulated fund	51,668	(869,914)	818,246	-
Property Capital Fund	3,265,426	(51,203)	44,666	3,258,889
Missionary Fund	237,964	72,173	(156,290)	153,847
Miscellaneous Fund	13,764	70,355	(20,773)	63,346
	<u>3,568,822</u>	<u>(778,589)</u>	<u>685,849</u>	<u>3,476,082</u>
<b>Restricted funds</b>				
Missionary Fund	296,155	242,209	(195,521)	342,843
Local Area Fund	438,742	364,978	(363,315)	440,405
M McQuilken Fund	260,000	-	(260,000)	-
Miscellaneous Fund	269,352	219,025	132,987	621,364
	<u>1,264,249</u>	<u>826,212</u>	<u>(685,849)</u>	<u>1,404,612</u>
<b>TOTAL FUNDS</b>	<u>4,833,071</u>	<u>47,623</u>	<u>-</u>	<u>4,880,694</u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2023

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Accumulated fund	428,242	(1,298,156)	(869,914)
Property Capital Fund	-	(51,203)	(51,203)
Missionary Fund	218,483	(146,310)	72,173
Miscellaneous Fund	110,558	(40,203)	70,355
	<u>757,283</u>	<u>(1,535,872)</u>	<u>(778,589)</u>
<b>Restricted funds</b>			
Missionary Fund	791,927	(549,718)	242,209
Local Area Fund	759,700	(394,722)	364,978
Miscellaneous Fund	500,878	(281,853)	219,025
	<u>2,052,505</u>	<u>(1,226,293)</u>	<u>826,212</u>
<b>TOTAL FUNDS</b>	<u><u>2,809,788</u></u>	<u><u>(2,762,165)</u></u>	<u><u>47,623</u></u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
Accumulated fund	-	(693,172)	744,841	51,669
Property Capital Fund	2,225,656	(34,420)	1,074,189	3,265,425
Missionary Fund	102,967	301,666	(166,669)	237,964
Miscellaneous Fund	7,214	6,550	-	13,764
	<u>2,335,837</u>	<u>(419,376)</u>	<u>1,652,361</u>	<u>3,568,822</u>
<b>Restricted funds</b>				
Missionary Fund	271,382	8,577	16,195	296,154
Local Area Fund	430,008	319,789	(311,055)	438,742
M McQuilken Fund	260,000	-	-	260,000
Miscellaneous Fund	930,209	696,645	(1,357,501)	269,353
	<u>1,891,599</u>	<u>1,025,011</u>	<u>(1,652,361)</u>	<u>1,264,249</u>
<b>TOTAL FUNDS</b>	<u><u>4,227,436</u></u>	<u><u>605,635</u></u>	<u><u>-</u></u>	<u><u>4,833,071</u></u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2023

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Accumulated fund	316,144	(1,009,316)	(693,172)
Property Capital Fund	-	(34,420)	(34,420)
Missionary Fund	315,296	(13,630)	301,666
Miscellaneous Fund	6,550	-	6,550
	<u>637,990</u>	<u>(1,057,366)</u>	<u>(419,376)</u>
<b>Restricted funds</b>			
Missionary Fund	632,895	(624,318)	8,577
Local Area Fund	722,419	(402,630)	319,789
Miscellaneous Fund	827,917	(131,272)	696,645
	<u>2,183,231</u>	<u>(1,158,220)</u>	<u>1,025,011</u>
<b>TOTAL FUNDS</b>	<u><u>2,821,221</u></u>	<u><u>(2,215,586)</u></u>	<u><u>605,635</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
Accumulated fund	-	(1,563,086)	1,563,087	1
Property Capital Fund	2,225,656	(85,623)	1,118,855	3,258,888
Missionary Fund	102,967	373,839	(322,959)	153,847
Miscellaneous Fund	7,214	76,905	(20,773)	63,346
	<u>2,335,837</u>	<u>(1,197,965)</u>	<u>2,338,210</u>	<u>3,476,082</u>
<b>Restricted funds</b>				
Missionary Fund	271,382	250,786	(179,326)	342,842
Local Area Fund	430,008	684,767	(674,370)	440,405
M McQuilken Fund	260,000	-	(260,000)	-
Miscellaneous Fund	930,209	915,670	(1,224,514)	621,365
	<u>1,891,599</u>	<u>1,851,223</u>	<u>(2,338,210)</u>	<u>1,404,612</u>
<b>TOTAL FUNDS</b>	<u><u>4,227,436</u></u>	<u><u>653,258</u></u>	<u><u>-</u></u>	<u><u>4,880,694</u></u>

Child Evangelism Fellowship Of Ireland

Notes to the Financial Statements - continued  
for the year ended 31 March 2023

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Accumulated fund	744,386	(2,307,472)	(1,563,086)
Property Capital Fund	-	(85,623)	(85,623)
Missionary Fund	533,779	(159,940)	373,839
Miscellaneous Fund	117,108	(40,203)	76,905
	<u>1,395,273</u>	<u>(2,593,238)</u>	<u>(1,197,965)</u>
<b>Restricted funds</b>			
Missionary Fund	1,424,822	(1,174,036)	250,786
Local Area Fund	1,482,119	(797,352)	684,767
Miscellaneous Fund	1,328,795	(413,125)	915,670
	<u>4,235,736</u>	<u>(2,384,513)</u>	<u>1,851,223</u>
<b>TOTAL FUNDS</b>	<u>5,631,009</u>	<u>(4,977,751)</u>	<u>653,258</u>

Unrestricted Funds are to be used for the general work of Child Evangelism Fellowship of Ireland at home and abroad as follows:-

**Property Capital Account**

Represents the cost and book value of land and buildings

**Accumulated Fund**

Relates to the funds used to finance the continuing running and central costs of the Fellowship. If a deficit arises, the trustees agree to transfer the closing deficit from Unrestricted Funds.

**Undesignated Fund**

This fund represents general money donated to the charity for the work of Child Evangelism Fellowship.

**Miscellaneous Fund**

This fund represents money donated generally to workers and projects both in Ireland and overseas for the advancement of Child Evangelism Fellowship worldwide.

Restricted Funds are only to be used for the following specific purposes:-

**Missionary Funds**

This represents Missionaries from Ireland who serve God in the work of Child Evangelism Fellowship in Ireland and Europe.

**Local Area Fund**

These funds relate to local areas in Ireland used to support the work carried on amongst children in these areas.

**M McQuilken Fund**

This relates to a donation given by the McQuilken family to be used for the work of Child Evangelism Fellowship in Ireland.

**Miscellaneous Fund**

These funds relate to money donated specifically for workers and projects both in Ireland and overseas and for the advancement of Child Evangelism Fellowship Worldwide.

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**Child Evangelism Fellowship of Ireland**

Northern Ireland - Charity number 100984

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# Annual report

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**Report of the Trustees  
for the year ended 31 March 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and activities**

The Charity's purpose is as set out in the Company's Memorandum and Articles of Association and may be summarised as:

To advance in Ireland and elsewhere the evangelical Christian faith, especially amongst children and young people by various methods and means of religious teaching

The following are key elements of the programme to achieve this objective:

1. To reach, evangelise and teach unreached children
2. To follow-up and disciple Christian children and see them established in local churches
3. To train teachers in the Lord's work
4. To distribute relevant literature
5. To encourage the Christian public to get involved in the work of Child Evangelism Fellowship in Ireland and overseas

**Public benefit**

In setting our objectives and planning our activities for the year the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

- a) The direct benefits which flow from purpose 1 include children and young people understanding that God loves them and that He died for them and wants to save their eternal souls and give them abundant life today.
- b) The direct benefits which flow from purpose 2 include encouraging children and young people who have of their own free will accepted Christ as Saviour to attend and get involved in local fellowships of like precious faith.
- c) The direct benefits which flow from purpose 3 include young people and adults better equipped with leadership skills trained in the presentation of the gospel within Child Care guidelines
- d) The direct benefits which flow from purpose 4 include giving people a clear understanding of the gospel and what CEF does
- e) The direct benefits which flow from purpose 5 include young people and adults of their own free will deciding to serve the Lord through the auspices of CEF

**Report of the Trustees  
for the year ended 31 March 2023**

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**OBJECTIVES AND ACTIVITIES**

**The Culture of Child Evangelism Fellowship**

**The Importance of Godly Leadership at Every Level**

Spiritual leadership is the highest form of authority. The men and women who lead must have a personal heart for God in order to be able to discern the will of God and lead the ministry effectively. Regardless of the skill of a leader, if he or she lacks a heart for God, the work will be eroded at its very foundation.

**The Importance of the Spiritual Welfare of our Workers**

It is vital that we are never satisfied to simply teach our staff the methods of how to reach children and how to train others to do so, but we must purposefully invest in the spiritual lives of our staff. When CEF staff are men and women who are primarily driven by passion for God and His glory and have a clear call from the Lord, the work will prosper. If we keep our focus on God and on His calling, then we will be sustained in times of challenge.

**The Importance of Prayer as Our Foundation**

It is not the work we do, the meetings we hold or the decisions we make that bring the greatest advances in the work; it is the time spent before the throne of God in prayer, in the name of our Lord Jesus Christ, that brings power, labourers and resources into the ministry.

**The Importance of Evangelising Children**

There is no limit to the number of organisations that do many good things that are important to boys and girls in need. We are thankful for them and believe that God uses them to help hurting children. CEF, however, has been called by God to make it our highest priority to present the Gospel so children may be saved and discipled in God's Word. We must keep to our call.

**The Importance of a Clear and Biblical Presentation of the Gospel**

The fact that a young child can comprehend the simple message of salvation and become a child of God is the foundational principle of CEF. Everything else that we do is based upon this fact. The good news of Jesus Christ is the power of God unto salvation. We must present it clearly and accurately.

**The Importance of a Commitment to Excellence, for the Glory of God**

Every aspect of the work, no matter how big or small, has significance. This includes the training we conduct, the materials we produce, the facilities we use and the way we present ourselves. In every area we must strive for excellence to the glory of God!

Report of the Trustees  
for the year ended 31 March 2023

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Structure:**

**Board of Trustees** - The Board of Trustees continue to encourage and advise the National Directors in their responsible position. The Board meet along with the Directors monthly, on ten months of the year. They also include an extra full day programme to enable more in-depth discussion on crucial matters. The Board seek to ensure the skills and gifting required to cover all practical aspects of CEF ministry are covered within their number. They are kept aware of any potential new members with the necessary skill sets to enhance the profile of the members experience. Mr Philip Beattie resigned from the Board of Trustees, effective from 1st September 2023.

**Leadership** - continues to outline the guidelines for CEF ministry and encourages all field workers to operate within these structures. The emphasis is placed upon each area worker building a ministry which involves local volunteers and enhances local church outreach to children through envisioning, training, and equipping. The current leadership structure is under review by the Board of Trustees and various styles are being debated and thought through. The Board of Trustees have identified and announced who will succeed the current Directors when they retire from their position.

We have been encouraged through extraordinary ministries being tried or conducted by some of our on-field workers. Examples of this are the Lego themed clubs for which nationally we purchased a large quantity of Lego material. This material has been widely used and enjoyed by many children throughout Ireland. It is an amazing attractant, and our on-field workers often present a talk with a theme connected to the Lego task.

The "Crossfire Not Ashamed" outreach has been well enjoyed by numerous children. Several large screen televisions, gaming consoles and games are used for this ministry, and upon invitation they are transported to various destinations, (youth clubs, church clubs, community groups, uniformed Christian ethos organisations, schools) where young people and parents can be instructed in the safe use of this highly popular medium. Of course, the young people get to play the games also.

On-line ministry was developed during the pandemic and is still available for continued use. We have received oral reports that on-line material has enabled children to be reached in areas where we have no full-time worker/s.

**Ministry Departments** - The ministry department leaders meet regularly with the leadership to discuss the on-going ministry and to seek means of developing the work to enable more children to be brought into contact with the Gospel of Jesus Christ. All aspects of ministry are discussed, prayed over, and planned as we seek to increase the scope of ministry throughout the island of Ireland. This group seeks to set the tone for ministry in Ireland and ensure we are adapting and remain relevant to the society we are seeking to minister to. This year we added an on-field worker to this group to ensure the front-line workers were represented.

The departments are ....

- o Education - responsible for training of workers, volunteers, and casting vision for ministry to children.
- o Multimedia - responsible for developing resource material, writing and design of such. We have employed a part-time graphic designer to assist our current team as the workload for this department has increased.
- o Safeguarding - responsible for policies and implementation of such to protect children, workers, volunteers and ensure safe practices are enacted.
- o Youth Challenge - developing and maintaining ministry to teenagers and young adults.
- o National Office - hub of the ministry, supporting all field work practically and financially.
- o Rep of Ireland - seeking to establish existing work and develop ministry in lower half of the Republic of Ireland through attending conferences, contacting church leaders, and offering CEF services.
- o Ministry Development - forward planning and thinking while seeking to adapt to the changing generations and needs to enable the vision of 'Every Child' having the opportunity to hear the Gospel of Jesus Christ to be achieved.
- o On-field representative

**Report of the Trustees  
for the year ended 31 March 2023**

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**National Office** - The national office is the central and vital hub of CEF ministry in Ireland with a small staff performing an exceptional amount of work to support those in direct ministry, and others, with all they require to maintain the ministry God has led them into. The office building is the focal point for numerous and various meetings. It also provides us with a visual representation to the Christian and general public. It serves as a home for two other departments, safeguarding and multimedia.

We have redesigned the resource department of the building to enable our material to be presented in a modern and easily accessible fashion. This has been well received by the public who use our resources to reach the young people with the Gospel. A 'welcome' area has been created where visitors can relax and peruse the material on display.

The national office also comprises our finance office. One member has returned from maternity leave on a part-time basis, but we are pleased to report the employee who covered the maternity leave is remaining with us on a permanent basis. Their hours will be divided between the finance office and assisting the Office Manager.

**Area Ministry** - Historically CEF have divided Northern Ireland into several areas, with the local authority boundaries being used for general guidelines. This means we have 15 local areas in Northern Ireland where currently there are four areas without a worker, but we are encouraged by the local committees continuing to oversee the ministry, one with assistance from a worker who is currently our Safeguarding appointee.

The four areas in Northern Ireland which have active local committees but no full-time worker are, East Belfast, Mid-Antrim, Mid-Ulster, and Fermanagh. We seek to make the need for full-time worker/s known to the Christian public while praying God will supply new personnel for these gaps.

Generally, in the Republic of Ireland we follow the county guidelines regarding geographical areas, but we are prepared to make exceptions for large cities. At present we have workers in N & S Dublin. We also have two families based in Co. Cork, one as the area workers and one responsible for promoting the ministry in the lower half of the Republic of Ireland. The areas occupied at present are listed below.

N Dublin  
S Dublin  
Cavan  
Cork  
Wexford  
Monaghan  
Donegal (no worker but an active local committee)

As we seek to develop and expand the ministry in the Republic of Ireland, we continue to promote the need for six Target Counties:

- Roscommon
- Louth
- Kildare
- Kilkenny
- Waterford
- Limerick

These counties have been carefully and prayerfully selected with a few reasons in mind. Previously there may have been an established ministry in the county, some ministry may be on-going through a local church or believer, or the county borders an existing thriving work. We seek to promote to the Christian public the need for ministry in these counties and whenever possible conduct a summer outreach into the areas. On-line ministry enabled us to reach into at least one of these target counties.

The counties where historically we had workers are listed below. We also desire new workers for these counties.

- Donegal
- Sligo
- Mayo
- Galway
- Westmeath
- Waterford & Limerick are included in the target county list

**Report of the Trustees  
for the year ended 31 March 2023**

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**Local Committees** - CEF Ireland is founded on volunteer assistance and all area worker/s are encouraged to form and establish a volunteer local committee. This committee is responsible for the local area work, and they meet monthly along with the worker/s to oversee the ministry.

The Leadership team seek to visit all local committees twice annually and this proves to be very helpful in consolidating relationships. Representatives from the local committees are asked to attend a full members meeting in May and the AGM in November.

**Missionary Deputation** - This ensures all those serving within the mission in the Republic of Ireland and abroad can present their ministry to the Christian public. Each of those on deputation is allocated two areas and the local committee appoint a representative to seek and organise meetings for the worker to present their ministry in their allocated period. We have appointed one of our workers to oversee this vital aspect of ministry.

Leadership seeks to maintain contact with those working outside the island of Ireland, to encourage, support and provide pastoral care for them. There are several workers in Europe who benefit from prayer and financial support through believers in Ireland. Many of these workers also participate in the deputation programme overseen by CEF of Ireland, usually on a three-year cycle.

**Inter-mission Partnerships -**

We are continuing to meet with other mission agencies and seek to host round table discussions over coffee and scones. Through this we seek to garner resources and where possible share mission exhibition opportunities and fellowship. This has enabled us to form strong relationships with a few organisations and open discussion with others. We also invite other organisations to represent themselves and share in public conferences we conduct.

**Children's Ministry Leadership Course**

The CMLC in Seaview Camp and Conference Centre in Autumn 2022 was a blessing to all who attended and to the mission in Ireland and further afield. We have two new workers in training as a result of this course. We are planning and looking forward to another course in Autumn 2024.

**5 PILLARS FOR MINISTRY:**

**1. DIRECT MINISTRY:**

**Good News Clubs**

Traditionally these are a core ministry of CEF and conducted in the autumn/winter months, Good News Clubs are held weekly on average for one hour in homes, churches, schools and community centres and they remain one of our most effective methods of evangelising and discipling children, thus seeking to fulfil our aims and objectives.

Since the foundation of CEF in Ireland in 1950 this ministry has been constant but with a vastly changed society from when these clubs commenced, there has been a steady move from home-based to community centres, schools, and churches. It is also very noticeable that the average age of those attending club is decreasing at an alarming rate.

We encourage our workers to envision church leaders of the benefit of this ministry and exhort them through their local church to become actively involved in regular ministry to children outside of their normal congregation. This would enable the church to take on the responsibility of discipling children who attend and consequently build relationships with families in their area and benefit their church.

Volunteers are vital to maintaining Good News Clubs and it is essential for all local workers to recruit, encourage and befriend those who step up to the challenge of reaching children through a Good News Club. We are thankful for all the volunteers who commit to making themselves available to enable the children to be evangelised and disciplined on a regular basis. Often, we are informed of adults who first became followers of the Lord Jesus Christ while attending a Good News Club. We find that parents who previously attended a Good News Club are more amenable to their children attending a club, even if they as parents are not believers in Jesus Christ themselves.

**Report of the Trustees  
for the year ended 31 March 2023**

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**Youth Challenge**

This is another key ministry and is designed as a means of progress for young people to graduate from Good News Club to Junior then Senior Youth Challenge. Our Youth Challenge Department leader encourages and assists in any local area where they seek to develop this ministry. Traditionally we have divided the teenagers into two age groups 12 -15, 16+, with ministry and topics presented at a suitable level for these age groups.

Many young people who come through Youth Challenge attend our residential training courses which are designed to equip those who are going to be involved in outreach to young people, whether that be with CEF or their local church. These courses are conducted in our two camp/conference centres, Seaview in Kilkeel Co. Down and Oceanview in Rosstown Co. Donegal. A further course for junior leaders is held in a church hall in Kilkeel, Co. Down.

The national 'Retreat' camp in Athlone, Republic of Ireland is for older teenagers and those in their early twenties. This is now 'fixed' on the calendar and one of the blessings is it provides a venue for young Christians to fellowship together and encourage one another in their day-to-day walk with God. This is a blessing especially to those who do not have many Christian friends of their own age. This year again there were over 100 young people in attendance.

Due to demand and our centre being available our Youth Challenge leader was able to conduct an extra Teens Camp in Seaview, Co. Down. 200 young people attended these two weeks of 'Teen Camp'

A major encouragement to all of us in leadership has been seeing our new worker, who joined the Youth Challenge team last year, develop in their gifting and being a blessing to the young people and the team leader. This worker along with several other full-time workers grew up through the Youth Challenge programme. This demonstrates the value of this ministry.

**Camps**

This summer we had 36 camps conducted throughout Ireland by CEF, two of which were non-residential. We know this to be one of our most effective ministries and one which campers and leaders alike look forward to. This ministry enables young people to not only hear the Gospel being taught, but to see it modelled and lived out in the lives of the leaders. We describe this as 'Proclamation' and 'Demonstration'.

We are thankful for each and every volunteer who sacrificially gives up a week, or more, of their holidays to assist in the camps. The camps simply could not operate without these individuals, and we trust they will return annually as the years progress, as experienced leaders are essential to the smooth running of a camp and demonstrating to new leaders the commitment and work ethic required.

**School Classes and Assemblies**

We are thankful for many Principals who are willing and indeed desirous to have CEF local workers back in school teaching the children in their care.

Local schools were contacted as usual prior to Christmas 2022 and offered the child friendly calendar our Multimedia Department annually produce. This calendar is produced in English and Irish language and is completely designed in-house with 60,000 being freely distributed. We trust this will help build and cement trustful relationships with school principals.

**5-Day Clubs**

These clubs, conducted in the summer months and in the open air, remain one of our core ministries enabling children from all backgrounds to hear the Gospel of Jesus Christ. The clubs are often conducted in local housing areas where there appears to be little contact with the Gospel. Local workers endeavour to send teams back to the same areas each summer as this builds relationships with children and parents. This creates an element of trust within the community, and often assures acceptance enabling the team to share the Gospel message.

This programme is dependent upon volunteers many of whom come through the training weeks we conduct, but it is also amazing to see how many volunteers return annually to assist in this form of outreach. Some of the teams fall under the name of Christian Youth in Action (CYIA) and many even spend the week in a residential environment. Other teams are formatted by local churches and the ministry is conducted by the church as they see the benefit of reaching into their community.

**Report of the Trustees  
for the year ended 31 March 2023**

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The clubs are very simplistic in their programme, some games/activities, singing, teaching a Bible verse and lesson, followed by a quiz. God still blesses these outreaches and young people who may have never heard a clear presentation of the Gospel are able to hear, and for this we thank God. It is encouraging to these teams to see the joy expressed by the children when the team arrives and to receive thanks from parents for taking the time with their children.

One of our workers sought to encourage attendance through developing sports activity-based clubs. They were encouraged by the interest and participation of the children and plan to offer the same type of club to local schools during the academic year.

One of the 'newer' difficulties encountered has been seeking permission from management committees of estates to conduct the club on a green space. Sometimes this can be overcome if a local resident is willing to grant permission for the club to be held on their premises, e.g. garden or garage if raining.

**Holiday Bible Clubs (HBC)**

Summer presents opportunities to spend quality time with the children and many churches seek to do so through conducting Holiday Bible Clubs. We, as a mission, are passionate about reaching the children but we also seek to partner with the local church as they reach into their communities. We seek to resource, train, and equip the local church to reach the unreached children on their own doorstep.

Often our workers will conduct a club for the church, especially if the church is limited in resources and manpower. We have received verbal thanks from some smaller churches with an elderly congregation who have been encouraged to see their premises used to reach the children of the area. Other churches with greater resources desire to see their own members develop their gifts, and so they may request HBC material from us to conduct their own club. This frees up our workers to probe into other areas of their region to seek venues for HBCs for children living there.

**2. EQUIPPING:**

The Multimedia Department regularly meet together along with on-field workers to discuss the current material and discover the need for development of new lesson series, songs, or other visualised resources. They seek to supply good quality outreach tracts/booklets for use seasonally e.g. Christmas, Easter and summer holidays. There are now available new booklets to encourage children to share the Gospel with other children. We trust this ministry will grow and children can become evangelists to their friends and peers.

The department also ensure the resource centre in the National Office is stocked with evangelistic and discipling lessons, songs, and teaching aids for the use of the general Christian public. The four-year Good News Club curriculum for general sale is proving to be a popular resource for churches to use with the children in their care.

The department continues to be led by a part-time worker who has many years of experience in CEF ministry. This department is one which affects all aspects of our ministry, and we are encouraged to have gifted individuals working within it. Due to demand for material development we appointed a part-time graphic designer to assist the team.

**3. SUPPORTING:**

Our regular donor base is consistent, and we are encouraged by how God has supplied all the financial needs for another year. The core of our support is supplied through local Christians supporting the local ministry or an individual worker/missionary they have taken an interest in. We thank God for the faithfulness of each of our financial supporters.

An important area of support is prayer and we have been seeking to encourage as much prayer support as possible. We conduct two special weeks of prayer throughout the year, Spring & Autumn and the Multimedia department produce a prayer book with workers/missionaries' requests and photographs.

A few of the trusts in Northern Ireland are coordinating to help to meet the financial shortfall that exists for workers in Europe. They collaborate with representation of European leadership and are extremely generous and supportive to the on-field workers in mainland Europe, thus enabling them to continue reaching the children with the Gospel of Jesus Christ. They launched a financial support scheme whereby they would supplement any new donation received by 50%. This has proved beneficial; to some of our area workers and missionaries

**Report of the Trustees  
for the year ended 31 March 2023**

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**4. SHARING:**

We continue to share about CEF ministry with the Christian public as is possible. This is conducted through social media, print media, deputation meetings, conferences, mail shots and visitation. Each local area is responsible for promoting the local work, national and international, as they are able to. It is noticeable where regular promotional meetings are conducted the area tends to prosper financially and in ministry.

The two main national opportunities for sharing are through our Easter Conference and the Autumn Conference. At Easter we have a three-day conference in Portrush; for our workers it is residential, and the public are welcome to attend all of the meetings. The numbers attending is usually between two and three hundred at each of the sessions.

This year the Autumn conference is an evening meeting which usually attracts around 200 people. This provides us with the opportunity to report and present the ministry and vitally share the needs that exist.

The National Newsletter has been redesigned this year as we seek to use it to inform and promote ministry. We endeavour to provide readers with detailed articles on ministry within Ireland and a world view perspective on CEF informing readers of individual workers in other countries. It is our desire to inform the Christian public of the size and scope of CEF ministry, with a direct focus on the needs that exist in the European countries and among European workers. A large financial shortfall exists in Europe and we, by God's grace, have been able to assist through undesignated financial donations in helping to meet that need. (SEE UNDER SUPPORTING)

We are fully aware that today's generation use social media to explore their interests, so we have been encouraged by the staff member appointed last year who has been refreshing and updating our media outlets on a regular basis. We have been receiving good feedback on this, especially from the younger believers. We pray this will be a means that God uses to challenge believers to become actively involved in ministry, either part or full time. We believe this to be an essential means of communication in making the ministry known among the public and especially to the younger generation.

The 'Equip' conference was once again conducted in Dublin and was a resounding success. This was well attended, and we again invited several other mission organisations to display their resources and speak of the opportunities they provide to evangelise young people. We are seeking to make this a regular annual date on the calendar.

**5. TRAINING:**

This area of ministry comes under our Education Department, and we have seen training expand throughout all Ireland with courses being conducted by our members over the whole island. Training has a two-fold purpose:

1. To equip the local church to reach and teach children the truths of the Bible;
2. While conducting training, demonstrate the opportunities CEF provide for individual believers to be active in reaching the children in a full-time capacity

CEF ministry is founded on volunteers, and it is essential they are well trained and taught to better enable them to share the Gospel. Our vision is that every child in Ireland should have the opportunity to hear the Gospel of Jesus Christ, therefore it is vital to train as many volunteers as possible. This is especially relevant in the Republic of Ireland where we have less full-time workers and are desirous for volunteers to be recruited, equipped and sent out.

God has said in the scriptures "I will build my church" and this training is an excellent means of equipping the local church to participate in bringing this to pass by reaching into their communities with the Gospel of Jesus Christ.

There are several courses available ranging from a bespoke series of classes for an individual church to a 30-hour Teaching Children Effectively Course. Courses specifically for certain age groups are also available and both youth and pre-school courses have been conducted successfully. Many of our workers are trained to be able to offer and conduct all the courses available. The Education Department continues to develop on-line courses as this often enables individuals to participate who could not do so for geographical reasons.

Report of the Trustees  
for the year ended 31 March 2023

**Summer 2023 Ministry Statistics**

Ministry	No. held 2023	Children Reached in 2023
5-Day Clubs (excl CYIA)	105	2676
5-Day Clubs - CYIA	49	637
4-Day Clubs	90	2927
3-Day Clubs	35	1918
2-Day Clubs	15	2756
1-Day Club	6	197
Children's Camps	16	815
Inters Camps	14	598
Senior 16+Camps	4	308
Non-residential Camps	2	32
HBCs (workers taught in)	41	1525
HBCs (church run)	45	2541
<b>TOTALS</b>	<b>424</b>	<b>16975</b>

In this time frame CEF of Ireland have had the privilege of reaching thousands of children and young people with the Gospel. We are thankful that even in difficult times and changing attitudes CEF of Ireland continue to achieve their aims and objectives of evangelising and discipling the young people.

We are thankful for each one who encountered the Gospel message through one of our workers, and the numbers reached has risen from the Covid period and is continuing to do so as the after-effects of Covid decrease. In all our ministries the safety and welfare of the children is high on our priority list. We seek to ensure that all volunteers are vetted and approved prior to conducting any ministry with CEF of Ireland.

**DEPARTMENT LEADER REPORTS**

**Safeguarding Report**

The past year has been extremely busy as ministry reopens after the Covid pandemic. There had been concern about safeguarding issues as things reopened but thankfully the issues were not as many as anticipated. Because of the two years of relative inactivity there has been an increase demand for the necessary Access NI and Garda Vetting checks. The major encouragement was the high number of requests for volunteer checks for our ministry in the Republic of Ireland. As we project forward, we forecast that this will level off but we are thankful that we have so many volunteers wishing to engage with our ministry. We are also thankful that accidents and incidents were at a very low level. For that we are truly thankful.

**Multi-media Report**

The Multimedia Department continues to produce resources which equip CEF workers and volunteers. The material for most of our main ministries is in a four-year cycle. However, this year 'The Wordless Book' series of lessons, which goes with our 'Mission: Possible' Holiday Bible Club pack, was updated.

One of our new graphic designers has illustrated several new evangelistic booklets which are distributed at key seasons of the year. Fifteen thousand 'Happy St. Patrick's Day' booklets were distributed at parades and other celebrations, and several thousand 'Love' booklets were printed for use during Easter and the summer months. We plan to print a new 'Joy' booklet for Christmas 2023.

Our workers enjoy teaching Religious Education classes and speaking in school assemblies and are therefore delighted to give the children a calendar each year. The 2024 edition is called 'Animal Appetites' and approximately 60,000 of these will be given to school children.

**Report of the Trustees  
for the year ended 31 March 2023**

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Another area of our work is promoting events and producing material to inform our prayer and financial supporters. This year our 'National Newsletter' and 'Daily Prayer Guide', which are produced in conjunction with the National Office, both received a new look.

### **Youth Challenge Report**

One of the key goals in Youth Challenge is to highlight the need for our young people to be involved in reaching out to children. To train and equip them to do this, and then to provide opportunities for them to do so. Along with the opportunities across Ireland we have our 'Momentum' programme which enables teams to go and help CEF work in other parts of the world.

This summer teams of young people went to Scotland, Macedonia, Moldova, Poland, and Jamaica to work alongside other CEF ministries. There they helped with camp ministry for teens and children, Holiday Bible Clubs, 5-Day Clubs, and worked alongside local churches. This helped to develop existing work and establish new ones. Through this many children heard the gospel for the first time, and the young people were blessed and encouraged in their own faith.

### **Republic of Ireland Report**

School's ministry programme consists of direct classroom teaching on a weekly basis. We have the privilege of teaching in 16 / 18 classes weekly. At special times of the year, we have access into some extra schools. During the calendar year we can conduct GNCs, 5DCs, HBCs and summer camps.

As part of our summer ministry, I have been leading the Summer Outreach Training Course in Oceanview camp centre, Rosstown for many years, teaching, planning the programme and contacting many young people. It is a joy to teach these young people and challenge them to become involved in their own local areas. This summer we had young people from several different counties, Donegal, West Meath, Louth, Down, Cavan, Limerick, Dublin, Wicklow, Wexford, Kerry, and Cork.

We seek to share the vision of CEF with several churches in different counties and it has been encouraging to see some churches ordering different materials and others seeking to run new children's clubs.

### **National Office Report**

The National Office team continues to provide the central administration required for the efficient running of the organisation. This includes, but is not limited to: design, printing and collating of material for promotion, training, and evangelising; receiving, processing, and acknowledging financial gifts; processing payroll; providing HR, insurance, data protection, IT and logistical support to local workers, committees and volunteers; and interaction with members of the public who visit our National Office and/or Resource Shop.

The staff team, although small, work diligently to fulfil these various functions in a way that is both cost-effective and reflects our Christian values. In response to the increasing workload of the National Office, an extra member of staff was added to the finance office.

### **Ministry Development Report**

Over the past year, ministry development has been particularly focussed on a) social media and online promotion, and b) updating the Resources Shop (in terms of physical décor, product range and presentation, product availability, and postage efficiency). Both of these endeavours have been successful, with increased engagement across all online platforms, and a completely refurbished shop with extended product range and sales and postage to the Republic of Ireland now available.

### **Northern Ireland**

We have four areas without full-time local workers, East Belfast, Fermanagh, Mid-Ulster & Mid-Antrim but the local committees are seeking to maintain ministry to the best of their ability. It is our prayer that the Lord would supply workers for all our areas.

**Report of the Trustees  
for the year ended 31 March 2023**

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**FINANCIAL REVIEW**

**Financial position**

The results for the financial year ended 31 March 2023 are fully set out in the Statement of Financial Activities (SOFA) on page 19. The Total Incoming Resources was £2,809,788 (2022 £2,821,222) and the Total Resources Expended was £2,762,165 (2022 £2,215,586) resulting in Net Incoming Resources of £47,623 (2022 £605,635).

The Balance on Unrestricted Funds at 31 March 2023 was £3,476,082 (2022 £3,568,822) and is largely made up of the Property Capital Account of £3,258,889.(2022 £3,265,425). The Balance on Restricted Funds at 31 March 2023 was £1,404,612 (2022 £1,264,249) and most of this is contained within the closing bank balance and investments at the year end.

**Reserves policy**

The income of the Charity is considered stable and the risks associated with any significant reduction in income is regarded as unlikely. The trustees are satisfied that the level of reserves as stated in the accounts will ensure, that in the event of a significant decrease in funding, that they will be able to continue the Charity's current activities. It is the policy of this charity to hold adequate reserves in relation to its running costs, including employee costs. It is monitored on a regular basis.

**Going concern**

After making appropriate enquires, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason the trustees continue to adopt the going concern basis in preparing financial statements.

**PLANS FOR FUTURE PERIODS**

**National ministry (2023/2024)**

The mission and vision of CEF needs to be shared with the Christian public to enable the ministry to be conducted. Evangelise, Disciple, Establish, remains our mission and our vision is 'Every Child, Every County, Every Day'.

The workers and staff are also encouraged to inform the Christian public of the international breadth of CEF and the fact CEF is a worldwide mission, the largest children's mission in the world. We are endeavouring to promote the financial needs of our European colleagues through the 'Shortfall' project and inform the Christian public how they can assist in enabling the children of Europe to hear the Gospel.

Our vision as stated above remains Every Child, Every County, Every Day. The Board of Trustees & Leadership have been very encouraged by all who work with CEF of Ireland, in any capacity, but we realise the essential need for more full-time workers with us in Ireland.

The National Directors conduct a visitation programme of the local workers in Ireland and have asked each worker to endeavour to organise a promotional meeting to share the vision of reaching the children. The aim of sharing the vision is the recruitment of new workers.

**SEAVIEW CAMP AND CONFERENCE CENTRE**

Seaview Camp and Conference Centre continues to be extensively used. We continue to engage with the contractors regarding completing all the 'snags' that exist.

**OCEANVIEW CAMP CENTRE**

We continue to oversee the refurbishment of the centre in Rosstown, Co. Donegal. We have been encouraged through support received from volunteers who have provided finance, material, personal skills, and time. There are in progress a few tasks which leadership trust will enhance the centre to church organisations.

**EMPLOYMENT**

All staff under the authority of CEF of Ireland and working in Northern Ireland are now classed as employees. We continue to review this situation for those working in the Republic of Ireland and Northern-Irish based European workers.

**Report of the Trustees  
for the year ended 31 March 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

**Governing document**

Child Evangelism Fellowship of Ireland is a company limited by guarantee, governed by the Memorandum and Articles of Association. It is registered in Northern Ireland (Registration Number NI 622619) and has obtained charitable status with The Charity Commission for Northern Ireland (Reference Number NIC 100984). The organisation is also recognised as a Charity by H M Revenue and Customs (NI 00311). It is also registered with the Charities Regulator in the Republic of Ireland (RCN 20201509).

The Directors of the company are also the Trustees of the Charity. The following Directors have held office during the year: -

Mr Mark Conroy (Chairman)

Mr John McCormick (Vice Chairman)

Miss Jean Porte (Treasurer)

Mrs Roberta Hamilton (Secretary)

Mr Clyde Cromie

Miss Janice Elliott

Mr Timothy McKee

Mr John Parsons

Mr Ken Rainey

Mrs Linsey Farrell

Mr James Martin

Mrs Ashley Robinson

Mr Gareth McBeth

Mr Phillip Beattie (resigned 31 August 2023)

Mr John Parsons, Mrs Roberta Hamilton, Mr John McCormick, Mr Gareth McBeth and Mr Timothy McKee retired by rotation and offered themselves for re-election. Whilst the Directors have legal responsibility for the company, the National Directors are responsible for the day-to-day operations and report to the Board monthly.

**Trustee Induction and Training**

We continue to monitor training requirements for Trustees and conduct refresher courses when required. All Trustees are aware of their requirement for training, the individual and collective responsibility they have.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Child Evangelism Fellowship Of Ireland for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report of the Trustees  
for the year ended 31 March 2023

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, McIlveen Howard Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 15/11/23 and signed on its behalf by:

*R Hamilton*

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Mrs R Hamilton - Trustee

**Child Evangelism Fellowship of Ireland**

Northern Ireland - Charity number 100984

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# Annual return

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**Report of the Independent Auditors to the Trustees and Members of  
Child Evangelism Fellowship Of Ireland**

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**Opinion**

We have audited the financial statements of Child Evangelism Fellowship Of Ireland (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Trustees and Members of  
Child Evangelism Fellowship Of Ireland**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees and Members of  
Child Evangelism Fellowship Of Ireland**

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**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. we also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

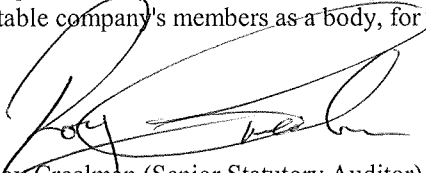
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees and Members of  
Child Evangelism Fellowship Of Ireland**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Roy Creelman (Senior Statutory Auditor)  
for and on behalf of McIlveen Howard Limited  
Statutory Auditors  
Chartered Accountants  
169a Upper Newtownards Road  
Belfast  
BT4 3HZ

Date: .....15/11/23.....