



Child Evangelism Fellowship of Britain

Company Limited by Guarantee

Annual Report and Financial Statements

For the year ended 31 January 2026

Company Registration Number: 570740

Charity Registration Number (England): 235080

Charity Registration Number (Scotland): SC040343

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Annual Report and Financial Statements For the year ended 31 January 2026 Contents



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CHILD EVANGELISM FELLOWSHIP OF BRITAIN



Legal and Administrative Information For the year ended 31 January 2026

Charity Name	Child Evangelism Fellowship of Britain																		
Charity Registration no.	235080 (England) SC040343 (Scotland). The Charity was registered with the Charity Commission on 24 May 1965																		
Company Registration no.	570740. The company was incorporated on 24 August 1956																		
Registered Office	25, Felton Road, Poole, Dorset BH14 0QR																		
Governing Document	Memorandum and Articles of Association of 24 August 1956, as amended on 8 February 1964, as amended by special resolution of 22nd February 2002, as amended for change of name dated 23 August 2002 and 25 June 2005, as amended by special resolution 22 June 2013 which were agreed and approved by special resolution on 5 May 2021. The principal object of CEF of Britain as set out in its Articles of Association is to advance in the United Kingdom and elsewhere the Evangelical Christian Faith and in particular Child Evangelism and religious teaching. In particular it was set up to: • Extend the Christian faith amongst children through various means; • To train teachers in the Lord's work; and • To distribute relevant literature.																		
Trustees	The Trustees who served during the year or who were serving at the date of this report were: <table><tr><td>L Berkeley</td><td></td></tr><tr><td>D Cook</td><td></td></tr><tr><td>T Creighton</td><td></td></tr><tr><td>C Holt</td><td>Resigned 22 September 2025</td></tr><tr><td>K Johnston</td><td>Resigned 18 May 2026</td></tr><tr><td>V Orr</td><td>Appointed 24 November 2025</td></tr><tr><td>W Randall</td><td></td></tr><tr><td>P Whalley</td><td></td></tr><tr><td>A Wilson</td><td></td></tr></table>	L Berkeley		D Cook		T Creighton		C Holt	Resigned 22 September 2025	K Johnston	Resigned 18 May 2026	V Orr	Appointed 24 November 2025	W Randall		P Whalley		A Wilson	
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P Whalley																			
A Wilson																			
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the Charity, are the Finance Administrator and Andrew McMullan, who served as Interim National Director during the year.																		
Bankers	Royal Bank of Scotland Kilmarnock Branch 96 John Finnie Street Kilmarnock Scotland KA1 1NY																		
Independent Examiner	Christine Cheung-Poston ACCA Flat 48, Samford House, Charlotte Terrace, Islington, London N1 0JF																		

Annual Report of the Trustees For the year ended 31 January 2026

The Trustees submit their annual report and the financial statements of Child Evangelism Fellowship of Britain ("the Charity") for the year ended 31 January 2026. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors' report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1. Trustees

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

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

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

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

I.2 Risk Management

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

2. Activities & Public Benefit

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

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

3. Achievements and Performance

We praise God for every encouragement in the ministry of CEF of Britain during 2025. During this year CEF of Britain reached more children with the gospel than in the previous year. CEF ministry with children in Britain has live face to face outreach, although most of the training courses are online. Regular clubs and other activities with children increased by 17% from 2024-25, compared with a 50% increase from 2023-24. Online continues to be the most effective method of training due to the widely dispersed location of the workers, enquirers and volunteers from all parts of England, Scotland and Wales. New contacts continue to be introduced to CEF of Britain through the online “Equip” course, benefiting individuals, groups of children’s workers and Sunday School teachers from an ever-widening range of different churches. The “Teaching Children Effectively” (TCEI) course was held online and we plan to run two of these courses annually going forward, TCEI develops the principles and practices of the core aspects CEF ministry and is a more detailed training programme for new enquirers and volunteers, following the introductory Equip course.

Annual statistics reveal outstanding progress in 2025, with over 100% more children reached than in 2024. This growth further increased when the numbers of children impacted through the online Wondersurf digital ministry were included from the European HQ. Face-to-face contact with children in 2025 totalled 20,681, significantly higher than the previous highest number of 9,661 in 2024. Moreover, more than 225% more people were trained in 2025 than in the previous year. In 2025 the number of volunteers also increased, by seven people. Online content views increased marginally by 8%. With a national campaign of gospel literature distribution during the Christmas season, in 2025 14,280 (5,211 in 2024) booklets were distributed with personal contact.

The CEF of Britain website (www.cefbritain.org) has been completely refreshed with new content. The website is the go-to source for resources and projects, providing tools to share the vision and range of the workers’ ministries and be an effective introduction for new contacts and potential supporters to CEF ministry as well as an informative resource for the wider public. The website also continues to help parents apply for their children freely to receive Bibletime Correspondence Course lessons by post. Children accessing this resource increased by 11%.

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

The number of Good News Clubs reduced to 14 all of which are church related, Schools’ ministry increased from last year to 6 (3) schools. The number of Holiday Bible Clubs slightly decreased to 11 (12) although the number of children contacted through HBCs increased to 339 (300). The number of 5-Day Clubs in the open-air decreased to 6 (8) and 30 (91) children were contacted. There were two in-person camps in South Wales contacting 92 children (7). The Christmas/Easter Clubs increased to 39 (29), children contacted significantly increasing to 1,175 (717). The Bibletime correspondence course for children, increased to 61 (55) children actively participating on the course. Other children follow online content on www.wonderSurf.com, the international website devoted for children in Europe. Other children’s ministry contacts included online audio stream, YouTube, and Zoom meetings. Events such as church related children’s meetings, toddler groups, youth groups, Away Days, Church and Sunday Club Kids all contributed to this increase.

	Numbers of people or ministries		Numbers of children	
	2025/26	2024/25	2025/26	2024/25
Workers	16	15	n/a	n/a
Volunteers	45	38	n/a	n/a
Good News Clubs	14	15	234	323
Regular school classes/assemblies	6	3	541	212
Holiday Bible Clubs	11	12	339	300
Junior Youth Challenge Groups	5	5	38	39
3 Day/5 Day Clubs	6	8	30	91
Camps	2	1	92	7
Christmas/Easter clubs	39	29	1,175	717
Bibletime correspondence course	1	1	61	55
Literature distribution			10,000	0
Other ministries			8,171	7,917
Total			20,681	9,661

Annual Report of the Trustees For the year ended 31 January 2026

Training and Promotion (figures for previous year in brackets)

Doubling in number from 2024, 8 (4) one-day church related training seminars took place, the number of people trained in these events increased to 368 (46). Other training events included 8 (6) Equip courses, training 92 (78) people. There were 3 (1) Christmas Party Club training classes with 58 (16) people attending. 5 (1) Holiday Bible Club and camp training courses were held, with 131 (49) candidates. The total number of people trained in 2025 was 916 (281).

The national newsletter "Sharing the Vision" continues to be issued to about 2,000 people, Bible Colleges and churches. In 2025 we had one publication. One of the workers in East London has an internet blog, www.lettheirlightshine.com, which continued to reach a significant audience of 104,665 (97,201).

The number of promotional meetings by workers increased to 58 (33), reaching 2,344 (887) people, Personal visits to promote CEF increased to 172 (87), contacting 461 (175) people. CEF of Britain was represented with resources and personnel at the Keswick Conventions in Cumbria and Ayrshire, along with the Aber Conference and at Keswick-in-Wales.

Two opportunities involved participation in the Hope FM Community Now radio show, we have chosen not to continue this in 2026 due to a lack of leads stemming from this promotion.

In Britain there were 2 (7) formal organised World Day of Prayer meetings with a total of 11 (76) people, specifically for the needs of CEF worldwide and in Britain. Two workers organised a WDoP prayer clock inviting people to join in prayer over a 24-hour period.

20 prayer bands involving 95 people took place, The number of prayer partners increased to 1,031 (856). Praying together continues, with monthly meetings for Hope for Europe, European Partnership Ministry Shortfall, Onmission and specific prayer meetings from the countries in Europe which are seeking to restart CEF ministry. Prayer for CEF of Britain is promoted by publishing a bi-monthly prayer calendar, posted by mail and digitally emailed to about 200 people.

Workers and Committees

The total number of workers increased to 16 (15) in 2025. However, our part-time worker in South Wales resigned from CEF in the autumn of 2025. A Literature Co-ordinator was appointed in February 2025 but withdrew on health grounds in October 2025. We rejoice in seeing higher numbers of volunteers in 2025, the number continuing to increase to 45 (38). Two workers completed the IOT I training course in October 2025 and are completing the ongoing practical elements of their IOT I certificate. The wider support team of workers, administrative support staff, volunteers, missionaries, committee members, advisers and consultants has increased to 61 (38), demonstrating that the Lord of the harvest is sending out more workers into his harvest field (Luke ch.10 v.2).

There continues to be a small team of full-time workers in London, with 2 British Nationals and one missionary from CEF Korea, representing a little of the ethnic diversity of the city.

The team in Scotland reduced to 2 (4). One married couple, part-time workers in Glasgow with limited ministry opportunities, both resigned as workers, although remain as volunteers assisting the other married couple and continue to experience encouraging opportunities to build their ministry through openings with new churches and schools.

The National Committee membership decreased to 7 (8). After more than three decades, Christopher Holt retired in September 2025, Fiona Johnston stepped down in May 2026 and Vikki Orr was appointed in November 2025.

The National Committee continues a prayerful search for new National Directors. Until appointments are made, from February 2025, there has been a transition by the National Committee to delegate responsibility for the day-to-day development of the ministry in Britain to Andrew McMullan. As Area Director for SW Europe, Andrew now leads the workers and support staff in all areas of active ministry. In the absence of a National Director, members of the National Committee, had provided pastoral oversight and ministry supervision for each of the workers. These duties are now entrusted to Andrew, in his role as the Interim National Director. As part of this role, Andrew has been developing a revised Strategic Plan which the national committee will approve in 2026.

Wider Impact

A vital aspect of the work of CEF of Britain is in encouraging and supporting the CEF ministry throughout Europe. This is done by promotion, participation in regular prayer and supporting those who have served there as missionaries from Britain. During 2025 CEF of Britain continued to receive designated gifts for the support of staff and projects in various countries, mainly in Europe. In all these activities we recognise the continued grace and goodness of God for the work of CEF of Britain.

The chairman of the National Committee in Britain, David Cook, continued to serve as chairman of the CEF Europe Association. This committee oversees ministry projects throughout CEF Europe, acting as the governing body for the staff, premises and purposes of the CEF Europe HQ. David Cook, as a member of the CEF European Leadership Advisory Group (ELAG), attended ELAG meetings in Iasi in January and online in June, giving reports on the work of the CEF International Board of Trustees (IBoT). David Cook has been a member of IBoT from September 2018, attending meetings three times in 2025, at the CEF's International HQ in Warrenton, Missouri, USA, representing the European region. In May 2024 David was elected chairman of the IBoT at the Board meeting in Warrenton.

4. Financial Review

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

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 9 and 10 respectively. Total income for the year was £114,657 (2025: £181,084) and total expenditure was £152,295 (2025: £231,098). The reduction in income principally reflects donations and legacies, which decreased from £170,716 to £101,304. In the prior year the Charity received a number of one-off restricted gifts for specific CEF ministry purposes in Europe, which were applied in accordance with the donors' restrictions and passed on to support the relevant work; similar one-off gifts were not received at the same level in the current year.

This also accounts for the corresponding reduction in charitable expenditure, with payments to missionaries and related ministry support reducing from £154,994 to £79,683. After net losses on investments of £6,141 (2025: gains of £30,259), the Charity recorded a net deficit of £43,779 (2025: deficit of £19,755), and total net assets reduced to £456,689 (2025: £500,468). Included in total funds are restricted amounts of £118,341 (2025: £116,996), which have either been raised for, and their use restricted to, specific purposes, or comprise grants subject to grantor-imposed conditions; full details, together with an analysis of movements in the year, can be found in note 10. The trustees have considered the position set out above in concluding that the Charity remains a going concern, as further explained in note 1.

4.2 Reserves Policy

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

At 31 January 2026 the Charity had net free reserves of £332,829 (2025: £378,526) as follows:

	2026 £	2025 £
Total reserves	456,689	500,468
Less: restricted funds	(118,341)	(116,996)
Less: tangible fixed assets	(1,142)	(1,913)
Less: prepayments and stock	(4,377)	(3,033)
Free reserves	332,829	378,526
Free reserves requirement: 6 month's budgeted routine expenditure	38,000	30,000

At 31 January 2026, free reserves were £332,829 compared with a target level of £38,000, representing approximately six months of budgeted routine unrestricted expenditure. The trustees recognise that free reserves are significantly above the target level. The excess has arisen from historic surpluses and investment holdings. During 2026/27, the trustees intend to review opportunities for ministry expansion, worker support, training resources and other charitable activities, with the aim of applying surplus unrestricted reserves in furtherance of the charity's objects over a reasonable period.

5. Plans for Future Periods

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

The raising of financial support by workers continues to be challenging for all the workers in Britain all of whom needed to build support teams that will help and encourage them to sustain their active CEF ministry. The Interim National Director assists them in arranging deputation meetings to share the potential of their ministry and raising funds remains a high priority. The principle of CEF's faith-based mission is to "Ask God and tell His people". All our full-time workers and part-time representatives serve local churches by supporting and encouraging them to develop and extend a stronger children's outreach in the communities and schools where their current children and young people are involved.

The appointment of a National Director remains an urgent objective of the trustees. The charity trustees also seek to strengthen the ministry of single workers by helping them to form small teams by recruiting local committee members who will enable good oversight and supervision of their ministry locally. This should mitigate difficulties of isolation and loneliness. Encouraging all workers to build strong teams of volunteers whom they can train and who can themselves be motivated to start new Good News Clubs themselves remains a challenge and is essential to multiply the ministry. In this way CEF ministry development will not be limited to the capacity of the current workers and will also be a means of identifying potential workers to who the baton can be passed when current workers retire. Succession planning is essential so that the legacy of the current ministry is passed to the next generation.

Two of our workers presented the ministry of CEF of Britain from the platform at the Keswick Ayrshire Convention in May 2025. We continue exploring new conferences in 2026 to widen the impact of CEF ministry. A further application has been submitted to be at the FIEC Leaders' Conference in 2026. This event is a strategically significant way to engage with pastors, ministers and churches.

6. Responsibilities of Trustees for the Financial Statements

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

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

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

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

7. Approval

The report of the Trustees was approved by the Trustees on 29th June 2026 and signed on their behalf by:



David Cook
Chairman

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

I report on the accounts of the Child Evangelism Fellowship of Britain for the year ended 31 January 2026, set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I am qualified to undertake the examination as a qualified member of the Association of Chartered Certified Accountants. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005;
- follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

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

1. Accounting records were not kept in accordance with section 386 of the Companies Act 2006, section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended);
2. The accounts do not accord with those accounting records; or
3. The accounts do not comply with the applicable accounting requirements of section 396 of the Companies Act 2006 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), other than any requirement that the accounts give a true and fair view, which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Christine Cheung-Poston ACCA

28th August 2026

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Statement of Financial Activities (Including the Income and Expenditure account) For the year ended 31 January 2026



	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Income from:	2						
Donations and legacies		20,886	80,418	101,304	43,670	127,046	170,716
Charitable activities		2,878	-	2,878	3,011	-	3,011
Investments		8,190	2,285	10,475	5,717	1,640	7,357
Total Income		31,954	82,703	114,657	52,398	128,686	181,084
Expenditure on:							
Raising funds	3	12,775	891	13,666	19,975	684	20,659
Charitable activities	4	56,588	78,970	135,558	78,399	129,499	207,898
Governance costs		3,071	-	3,071	2,541	-	2,541
Total Expenditure		72,434	79,861	152,295	100,915	130,183	231,098
Net gains/(losses) on investments		(4,644)	(1,497)	(6,141)	23,361	6,898	30,259
Net income/(expenditure) before tax	5	(45,124)	1,345	(43,779)	(25,156)	5,401	(19,755)
Taxation		-	-	-	-	-	-
Net (expenditure)/income after tax		(45,124)	1,345	(43,779)	(25,156)	5,401	(19,755)
Reconciliation of funds							
Total funds brought forward		383,472	116,996	500,468	408,628	111,595	520,223
Total funds carried forward		338,348	118,341	456,689	383,472	116,996	500,468

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Balance Sheet As at 31 January 2026



	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Fixed Assets					
Tangible Assets	6	1,142	-	1,142	1,913
		1,142	-	1,142	1,913
Current Assets					
Debtors	7	1,211	516	1,727	6,619
Investment	8	322,234	103,890	426,124	456,148
Stock		995	-	995	1,058
Prepayments		3,382	-	3,382	1,975
Cash At Bank and In Hand		10,700	13,957	24,657	53,497
		338,522	118,363	456,885	519,297
Creditors - Amounts Falling Due Within One Year	9	1,316	22	1,338	20,742
Net Assets		338,348	118,341	456,689	500,468
The funds of the Charity:					
Restricted Funds	10	-	118,341	118,341	116,996
Unrestricted Income Funds		338,348	-	338,348	383,472
Total Funds		338,348	118,341	456,689	500,468

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. For the year ended 31 January 2026, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). The members have not required the company to obtain an audit of its financial statements for the year in accordance with section 476 of the Companies Act 2006."

The Trustees acknowledge their responsibilities for:

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

The financial statements were approved by the Trustees on 29th June 2026 and signed on their behalf by:

Louis Berkeley
Treasurer & Trustee

Company registration 570740

I. Accounting Policies

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

Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition, October 2019), the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

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

The Charity meets the definition of a public benefit entity under FRS 102. The revised FRS 102 and Charities SORP effective for accounting periods beginning on or after 1 January 2026 have been issued but are not yet effective for the current reporting period. The trustees have considered the potential impact of these changes and do not currently anticipate a material effect on the charity's reported financial position or results.

Going Concern

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

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

Income recognition

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

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

Expenditure recognition

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

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

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

I. Accounting Policies (continued)

Taxation

The charity is exempt from corporation tax on its charitable activities under Part 11 of the Corporation Tax Act 2010 and on chargeable gains within the provisions of section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that its income and gains are applied to its charitable objects. No tax charge has arisen in the period.

Tangible Fixed Assets

Tangible fixed assets comprise office equipment, furniture and computers.

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

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

Assets with an individual cost of £750 or more are capitalised.

Stock

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

Debtors

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

Cash at bank and in hand

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

Investments

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

Creditors and provisions

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

Fund accounting

The funds held by the charity are either:

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

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Notes to the Financial Statements For the year ended 31 January 2026



2. Income

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Donations & legacies				
Donations (incl. Gift Aid)	20,886	80,418	101,304	152,010
Legacies	-	-	-	18,706
	20,886	80,418	101,304	170,716
Charitable activities				
Royalties	914	-	914	1,435
Stock sales	296	-	296	230
Training & Conferences	1,668	-	1,668	1,346
	2,878	-	2,878	3,011
Investment income				
Bank interest	451	-	451	3,467
Dividends	7,739	2,285	10,024	3,890
	8,190	2,285	10,475	7,357
Total Income	31,954	82,703	114,657	181,084

3. Expenditure – Raising Funds

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Advertising & Promotion	9,759	-	9,759	17,658
Investment management costs	3,016	891	3,907	3,001
	12,775	891	13,666	20,659

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Notes to the Financial Statements For the year ended 31 January 2026



4. Expenditure on Charitable Activities

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Payments to missionaries	2,874	76,809	79,683	154,994
Mission resources & events	28,359	1,111	29,470	30,420
Staff costs	17,449	-	17,449	12,905
Running costs	6,736	1,050	7,786	8,490
Bank charges	399	-	399	318
Depreciation	771	-	771	771
	56,588	78,970	135,558	207,898

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

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Wages and salaries	17,515	-	17,515	12,897
Pension contribution	154	-	154	118
Employer Allowance	(220)	-	(220)	(110)
	17,449	-	17,449	12,905
Of which the following gross salaries were paid to Key Management Personnel	5,684	-	5,684	10,920

The employer allowance is recoverable from HMRC.

The average number of employees during the year was 2 (2025: 2), being 1 part time finance administrator and 1 part time office administrator. No employee received emoluments in excess of £60,000 during the year.

The expenses of 1 (2025: 1) trustee amounting to £2,616 (2025: £2,207) in relation to communications, training, travel and subsistence, incurred on charity business, were met during the year. None of the trustees have been paid any remuneration or received any other benefits from an employment with this charity or a related entity. Andrew McMullan received no remuneration from the Charity in respect of his role as Interim National Director.

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Notes to the Financial Statements For the year ended 31 January 2026



5. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging:

	2026 £	2025 £
Depreciation of owned assets	771	771
Independent examiner fee	300	300

6. Tangible Fixed Assets

	Computer equipment £	Total £
Cost/valuation		
At 1 February 2025	3,085	3,085
Additions	-	-
Disposals	-	-
At 31 January 2026	3,085	3,085
Depreciation		
At 1 February 2025	1,172	1,172
Charge for Year	771	771
Disposals	-	-
At 31 January 2026	1,943	1,943
Net Book Value		
At 31 January 2026	1,142	1,142
At 31 January 2025	1,913	1,913

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

7. Debtors

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Gift Aid recoverable	91	391	482	2,235
Other debtors	1,120	125	1,245	4,384
	1,211	516	1,727	6,619

The amount of debtors which are recoverable after twelve months from the reporting date are £0 (2025: £0).

8. Investments

In the prior year, the trustees of the charity determined that some of the surplus funds should be invested with an investment manager in order to preserve funds in a responsible way whilst an appropriate means for using the funds are identified.

The objective of the fund is to provide sustainable long-term capital appreciation balanced with relatively modest investment income through dividends. The fund consists of a diverse portfolio of global equities.

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

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

	Fair Value At 1 February 2025 £	Additions / (Withdrawals) £	Investment Income £	Investment Fees £	Gains / (Losses) £	Fair Value At 31 January 2026 £
Investments (General Fund)	352,155	(30,000)	7,739	(3,016)	(4,644)	322,234
Investments (Restricted Fund)	103,993	-	2,285	(891)	(1,497)	103,890
	456,148	(30,000)	10,024	(3,907)	(6,141)	426,124

CHILD EVANGELISM FELLOWSHIP OF BRITAIN

Notes to the Financial Statements For the year ended 31 January 2026



9. Creditors - Amounts Falling Due Within One Year

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Accruals	300	-	300	300
Other creditors	1,016	22	1,038	20,442
	1,316	22	1,338	20,742

The balance of creditors which fall due after twelve months from the reporting date is £0 (2025: £0).

10. Restricted Funds

10a Current Year

	At 1 February 2025 £	Income £	Expenditure £	Investment gains/(losses)	At 31 January 2026 £
Mission Fund	116,778	82,613	(79,826)	(1,497)	118,068
Literature for distribution	218	90	(35)	-	273
	116,996	82,703	(79,861)	(1,497)	118,341

10b. Prior Year

	At 1 February 2024 £	Income £	Expenditure £	Investment gains/(losses)	At 31 January 2025 £
Mission Fund	111,181	128,526	(129,827)	6,898	116,778
Literature for distribution	414	160	(356)	-	218
	111,595	128,686	(130,183)	6,898	116,996

Descriptions of the restricted funds are as follows:

Mission Fund. CEF Missionaries: as of 31 January 2026, CEF had workers in Britain and overseas fields serving God in full time service. This represents a consolidation of several restricted income streams which have been given to support specific missionaries, ministry posts, and regional or overseas ministry activity. These funds are held and applied in line with the respective donor restrictions but are grouped together here as they share a common purpose of advancing CEF's mission activity.

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

11. Related Party Transactions

David Cook a trustee of the charity is also a trustee and chairman of CEF Europe Association. The Charity made payment to CEF Europe Association of £1,232 (2025: £3,552) which is a tithe gift.

Tim Cook, the son of a trustee (David Cook), provided website design and maintenance services to the charity during the year. The total amount paid for these services was £400 (2025: £700)

The expenses of 1 (2025: 1) trustee amounting to £2,616 (2025: £2,207 in relation to communications, training, travel and subsistence, incurred on charity business, were met during the year. None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

All related party transactions were conducted on an arm's length basis and on terms considered by the trustees to be fair and reasonable in the circumstances. At 31 January 2026, no amounts were outstanding in respect of related party transactions.

12. Members Funds

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

13. Subsequent events

None noted.