

MANCHESTER ALLIANCE CHURCH

England & Wales · Charity number 1092291

Details

Status	Registered
Legal form	Charitable company
Company number	03120814
Registered	2002-05-30
Register	View on the Charity Commission register

Contact

Address	Manchester Alliance Church Unit 9 The Quadrangle Hulme Street Manchester M1 5GL
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Activities

Objects: TO PROMOTE CHRISTIAN FAITH PRIMARILY IN GREATER MANCHESTER WHEN EVER ATTAINABLE IN ALL PARTS OF THE WORLD IN ACCORDANCE WITH THE DOCTRINAL STATEMENT HEREINAFTER SET OUT BY ALL OR ANY OF THE FOLLOWING MEANS:-1) THE PROCLAMATION OF THE GOSPEL OF THE LORD JESUS CHRIST TO PEOPLE OF ALL NATIONS AND THE DISCIPLESHIP OF ALL THOSE WHO BECOME CHRISTIANS THROUGH RECEIVING THE LORD JESUS CHRIST AS SAVOUR AND LORD SO THAT THEY MAY GROW IN SPIRITUAL MATURITY AND UNDERSTANDING.2) THE PRODUCTION, PUBLICATION AND DISSEMINATION OF RELIGIOUS WORKS.3) THE ADVANCEMENT OF RELIGIOUS EDUCATION BY MEANS OF SUNDAY SCHOOLS, CLASSES, SEMINARS, LECTURES, CONFERENCES, INDIVIDUAL TUITION AND BY ALL AND ANY MEANS WHATSOEVER.4) THE EDUCATION AND TRAINING OF CHRISTIANS FOR THE MINISTRIES OF THE CHURCH BOTH AT HOME AND OVERSEAS AND THE ENCOURAGEMENT OF CHRISTIANS TO BECOME ESTABLISHED AS ACTIVE MEMBERS OF THEIR LOCAL CHURCHES.5) TO ESTABLISHMENT AND ENCOURAGEMENT OF CHURCHES RELATED IN FELLOWSHIP WITH THE CHURCH AROUND THE WORLD WHO SHARE THE PURPOSES OF THE CHURCH IN THE PROCLAMATION OF THE GOSPEL OF THE LORD JESUS CHRIST.

Activities: The Manchester Alliance Church provides Cantonese and English services every Sunday, organises fellowships for Christians to strengthen their church life, and offers bible lessons. Besides, the Church serves the younger generations of local Chinese by organising Chinese Language School.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** GREATER MANCHESTER
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£993,729	£843,878	£1,624,338	14
2023-12-31	£716,714	£635,864	£1,474,487	10
2022-12-31	£529,051	£477,198	£1,393,637	7
2021-12-31	£308,077	£276,237	-	-
2020-12-31	£258,752	£240,920	-	-

Trustees

Name	Role	Appointed
Bernard Lam		2021-03-31
Doris Bo Kam Liem		2021-03-31
Hiu Tung Angel Wong		2026-03-22
Ka Sin Christopher Law		2025-03-23
Rev Wai Chor Chiu		2015-07-01
Siu Pui Lee		2024-03-24
Wai Man CHOW		2026-03-22
Wun Gi Tsang		2025-03-23
YUK CHOI AU		2026-03-22
Yin Man Andy Chan		2021-03-31

MANCHESTER ALLIANCE CHURCH

England & Wales - Charity number 1092291

Accounts

**MANCHESTER ALLIANCE CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

**COMPANY REGISTRATION NUMBER : 3120814
CHARITY REGISTRATION NUMBER: 1092291**

MANCHESTER ALLIANCE CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are also the directors for the purpose of company law, present their report together with the financial statements of Manchester Alliance Church for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in Note 2 and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 , Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) , and with the Charities Act 2011.

1. Reference and Administrative Details

Charity Name	Manchester Alliance Church
Charity Registration Number	1092291
Company Registration Number	3120814
Registered Office	Manchester Alliance Church Unit 9, The Quadrangle Hulme Street Manchester M1 5GL

Board Members (Directors and Trustees)

The following directors and trustees held office from 1 January 2024 to the date of this report unless otherwise stated : -

Chairman	Rev. Wai Chor Chiu, Minister-in-charge
Treasurer	Yin Man Andy Chan
Other Board Members	Bernard Lam Hiu Tung Angel Wong Doris B.K. Liem Lawrence S.P. Lee (Elected in March 2024)
Independent Examiner	Hannah Murray Accountancy 61 Falconers Green Westbrook Warrington Cheshire WA5 7XF
Bankers	Barclays Bank Plc Manchester City Office Branch 51 Mosley Street Manchester M2 3HQ HSBC Bank Plc 100 King Street Manchester M2 4WU

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Objectives and Activities

Aim and Purposes

The Manchester Alliance Church seeks to be an indigenous evangelical church with a distinctive theological character in federation with the Chinese Alliance Churches Union the advance of His Church in Great Britain, and to promote a missionary base for national and world-wide evangelization in affiliation with the Alliance World Fellowship.

Objectives

- (i) promoting the Christian Faith in the United Kingdom and in all parts of the world in accordance with the Doctrinal Statement set out in Appendix 1, including (but not limited to) by all or any of the following means:
 - a) The proclamation of the Gospel of the Lord Jesus Christ to people of all nations, and in particular (but not exclusively) those who speak Mandarin and/or Cantonese, and the discipleship of all those who become Christians through receiving the Lord Jesus Christ as Saviour and Lord so that they may grow in spiritual maturity and understanding.
 - b) Fostering growth of the Church as an indigenous body of Christ.
 - c) The education and training of Christians for the ministries of the Church both at home and overseas and the encouragement of Christians to become established as active members of their local churches.
 - d) Facilitating evangelism and Christian training that agree with the Doctrinal Statement and conduct their affairs consistently with it.
 - e) Providing charitable activities/services which are compatible with promoting the Christian Faith in accordance with the Doctrinal Statement.
- (ii) Letting out the Church's facilities for educational and other charitable activities which are compatible with promoting the Christian Faith in accordance with the Doctrinal Statement.

Principal Activities

The principal activities of the Church during the year was that of a charity to hold Worship services in different locations within or adjacent to the Greater Manchester, to organise fellowships in different age groups and to offer courses of Christian education, with the purposes of preaching the gospel, equipping and caring believers. The Church also provide services to the local community for witnessing the Christian faith.

Public Benefit

The trustees confirm that they have, when and where necessary to do so, paid regard to the Charity Commissioner's Guidance on Public Benefit when considering and making its decisions. Activities undertaken to further the charity's purposes for the public benefit are show in the Review of Achievements and Performance/Development section of this report.

MANCHESTER ALLIANCE CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2024**

3. Achievements and Performance

The year 2024 marked the 30th anniversary of MAC. Reflecting on the past years, we are profoundly grateful for the church's service to the community and surrounding areas, witnessing the manifestation of His grace upon us and others.

Despite a significant decline in the number of BNO Visa immigrants from Hong Kong, the congregation has continued to grow, albeit at a slower rate. In 2024, the congregation saw an approximate 18% increase in average size compared to 2023, encompassing adults, children, and teenagers. Notably, nearly 40% of the growth occurred within the teenager ministry itself. This substantial increase underscores the church's decision to recruit more pastors dedicated to serving the youth, emphasizing our commitment to nurturing the next generation, who represent the future of our church.

Due to the full occupancy of the Church Centre in Manchester City, we established a new church in Cheadle Hulme in June 2023 to accommodate members of the congregation residing in Stockport. Furthermore, in November 2024, we planted another church in Leigh, Wigan, with approximately 60 adults attending the Saturday service.

In addition to serving Hongkongers who speak Cantonese, the Manchester Alliance Mandarin Fellowship joined our church as the Mandarin Congregation in April, following a special resolution approved at the general meeting. We eagerly anticipate the collaborative efforts to expand the church by evangelizing other Chinese-speaking individuals in Greater Manchester. Currently, the church conducts nine Cantonese services, one Mandarin service, and one English service each week.

I. Saturday and Sunday Worship Attendance

Weekly recorded attendance of Worship on Saturdays and Sundays in average in 2024:

Month *Avg. Attendance	1	2	3	4	5	6	7	8	9	10	11	12
MAC Cantonese	650	609	679	649	640	643	566	553	631	607	601	559
MAC English	55	61	63	60	67	71	69	67	72	74	67	67
MAC Mandarin				39	37	41	35	40	43	47	50	44
MAC Total	705	670	742	748	744	755	670	660	746	728	718	670
Trafford Church	330	324	331	321	344	362	329	316	373	347	370	349
Warrington Church	302	278	293	285	294	301	300	249	353	327	308	282
Cheadle Hulme Church	115	119	130	123	126	120	111	105	131	119	126	143
Wigan Church											81	64
Total for all churches (A)	1452	1391	1496	1477	1508	1538	1410	1330	1603	1521	1603	1508

MANCHESTER ALLIANCE CHURCH**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**
FOR THE YEAR ENDED 31 DECEMBER 2024**Children Sunday School and Saturday Bible School Attendance**

Children Sunday School or Saturday Bible School is held in MAC and other churches while worship

Month *Avg. Attendance	1	2	3	4	5	6	7	8	9	10	11	12
MAC	114	109	104	113	110	107	88	66	98	108	108	100
Trafford Church	93	93	88	90	95	93	92	69	98	96	91	91
Warrington Church	103	96	92	102	92	95	86	67	103	102	105	92
Cheadle Hulme Church	35	34	39	37	31	29	25	18	26	24	31	29
Wigan Church												9
Total for all churches(B)	345	332	323	342	328	324	291	220	325	330	335	321

Teenagers' Fellowship Attendance

Teenagers' fellowship are held in MAC and other churches while worship for adults is taking place. No teenagers' ministry is organised in Wigan currently. Weekly attendance in average is recorded as follows:

Month *Avg. Attendance	1	2	3	4	5	6	7	8	9	10	11	12
MAC	123	119	102	119	113	116	89	60	136	127	127	122
Trafford Church	36	41	41	46	47	44	38	33	62	73	69	68
Warrington Church	104	100	106	96	108	100	109	80	129	106	109	112
Cheadle Hulme Church	44	45	41	47	44	51	47	29	62	56	63	66
Total for all churches(C)	307	305	290	308	312	311	283	202	389	362	368	368

Congregation size (A+B+C)

Month *Avg. Attendance	1	2	3	4	5	6	7	8	9	10	11	12
Adults	1452	1391	1496	1477	1508	1538	1410	1330	1603	1521	1603	1508
Children	345	332	323	342	328	324	291	220	325	330	335	321
Teenagers	307	305	290	308	312	311	283	202	389	362	368	368
Total for all churches(C)	2104	2028	2109	2127	2148	2173	1984	1752	2317	2213	2306	2197

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

II. 30th anniversary

Founded in 1994, MAC celebrated its 30th anniversary with a series of events to give thanks to the Lord for His grace over the past three decades and to encourage the congregation to respond to His calling. The celebrations included a Revival Meeting in April with Rev. Gordon Siu, who delivered inspiring sermons, and a Joint-Church Mission Worship, which inaugurated the 30th anniversary thanksgiving service at Bolton Victoria Hall, accommodating 1,000 adults worshipping together. Additionally, we held two evangelistic meetings with the help from two Christian worship organisations from Hong Kong, Amazing Grace and Heralders, attracting over 100 non-believers, and a Thanksgiving Banquet in November with 230 participants.

To commemorate this milestone, we decorated the church with thanksgiving trees adorned with gratitude notes. We also produced 30th anniversary hoodies featuring the winning design from our logo competition and published a commemorative book. We are grateful to have completed all these activities with joy and peace.

III. Pastoral Ministry

(i) Fostering the spiritual life

- (a) The theme for 2023-24 is "Living Worship, Dedicated Ministry." Pastors systematically preached from the Hallelujah Psalms and the Royal Psalms to reflect our worship and ministry.
- (b) In addition to incorporating a prayer meeting into each worship service on the fourth week after the sermon, the church continued to organise quarterly worship and prayer meetings to encourage the congregation to pray devotedly through contemporary Christian worship.
- (c) Monthly Bible study groups were established for each fellowship. A dedicated small group prepared materials and led pre-study sessions for all group leaders. In 2024, the group continued to focus on the study of 1 Corinthians. They also promoted the concept of inductive Bible study across different fellowships. As more groups formed within various fellowships, our pastors provided small group leader training for those currently serving or interested in serving.
- (d) Baptism Classes: Two baptisms were held in 2024, one in March and one in October, with a total of 35 participants. Additionally, 39 people transferred their membership to MAC from other churches.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

III. Pastoral Ministry (Cont'd)

(ii) Fellowships and Pastoral care

- (a) Manchester Church has established several fellowships based on age groups, including Teenagers (Timothy and Onigiri), Young Adults (AYPF and Daniel), and Adults (Elim, Emmanuel, FHL, Caleb, and the Tea Group for elderly or retired individuals). Additionally, there are fellowships for Hongkongers (Joshua and Ezra). In 2024, a new fellowship called Nehemiah for Hongkongers was established. Trafford Church has developed fellowships similar to those at Manchester Church, while Warrington and Cheadle Hulme Churches have set up numerous cell groups instead. For the new church plant in Wigan, we started an online fellowship to prepare a faith community for those living in the area.
- (b) In addition to the programs organised by the fellowship committee to strengthen relationships among participants, members are also encouraged to support and care for one another within the fellowship. Furthermore, the Visiting and Caring Ministry has been established to enhance pastoral care. Pastors from this ministry form visiting teams to support and encourage those who are unwell through home visits. For more details, please refer to the individual ministry reports.
- (c) In 2024, there have been a few believers or believers' family members who rested in peace. The church arranged Christian funeral for them and comforted those families in grief.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

IV. Evangelism & Mission

- (i) Evangelism: In 2024, Manchester Church and other church plants held several evangelistic meetings throughout the year. Besides, we formed evangelism teams after the training in May with the help of UK Christian Short Term Mission Training Centre. They regularly do street evangelism and visit non believers. Please also refer to the individual ministry reports.
- (ii) Mission: In 2024, the church supported several missionaries and mission organisations both financially and through prayer. Additionally, we mobilised our congregation to participate in a short-term mission trip to Lima, organised by the Union. The church also organised another short-term mission trip to Greece, focusing on serving refugees. We are grateful that all who joined these mission trips experienced and learned a lot by staying in mission fields and working with missionaries. Locally, the church conducts a cross-cultural mission called "Exploring Jesus." For more details, please refer to the report on Exploring Jesus. To promote missions, the church collaborated with the Overseas Mission Fellowship to organise an intercultural mission training course.
- (iii) Church Planting in Trafford, Warrington, Cheadle Hulme and Wigan (Please refer to the individual reports for details.)
 - (a) Both Trafford and Warrington Church were founded in 2021. They have grown rapidly with maturity reaching a number of almost 500 people (including children and teenagers) for each of them.
 - (b) Cheadle Hulme Church was founded in 2023. There are around 200 people including children and teenagers.
 - (c) A new church plant started in the beginning of 2024 by having an online fellowship first. We officially conduct the service in November when we can rent the place from

IV. Christian Education

Cantonese Bible Courses in 2024 and the number of participants are as below:

Courses provided by the Church

The life of fellowship (1st quarter)	45
After coming a christian	11
Starting from zero	26
The kingdom of God and mission	10
The life of fellowship (3rd quarter)	35
Prayer in the will of God	18
Living Church	17

Courses provided by China Graduate School of Theology

Word of Life –Ezekial II	41
Word of Life –Proverb	47
Psalm and The books of Wisdom (Online Sunday School by CGST)	31
Introduction to Theology (Online Sunday School by CGST)	23

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

VI. Other Special events in 2024

Special events	Attendance
Couple Camp	39
Teens camp	131
A YPF welcome camp	71
Gratitude Dinner	113
Worship and Prayer Meeting	Jun, Sep, Dec

VI. Outreach and Serving the Community

The Church kept providing the following activities and service for the congregation and the local community in 2024.

- (i) Recreational Activities: Badminton group, Walking group and Coffee Bar
- (ii) Counselling Service Please refer to the report on Whole Person Development Ministry for the details of (i) and (ii).
- (iii) Chinese Language School and Parents' seminar (Please refer to the report on Chinese Language School)

VII. Pastoral Staff

- (i) Rev. Wai Chor Chiu is the Minister-in-charge. He focuses on preaching, teaching, leading the development of the church, strategising pastoral work and mission and handling administrative work. Starting from February, he also served for the Union to launch church planting projects in different locations in the UK. Pastor Alan Ip is employed since May in order to share Rev. Chiu's workload as Ministry-in-charge and Union's church planting projects in different locations in UK. Pastor Alan Ip also leads the Evangelism Ministry.
- (ii) Rev Ping Pandora Li is Counselling pastor who provides counselling service in the community who speak Cantonese and Mandarin, provides related training and supports adult fellowship.
- (iii) Pastor Chi Pang Winson Chan and Rev Ka Chun Louis Yeung serve for church planting projects in Warrington and Trafford respectively. Rev Alice You joined our team in September to serve in the youth ministry in Warrington Church.
- (iv) Rev Florence Wong serves to plant a church in Cheadle Hulme.
- (v) Pastor Marcus Lung joined the pastoral team in December and serves to plant a church in Leigh.
- (vi) Pastor Ka Yau Benjamin Cho is the pastor of youth ministry. He focuses on teenagers and young adults who come to the church on Saturday and Sunday.
- (vii) Pastor Tobey Chan serves teenagers, young career people and Ezra Fellowship for HongKongers.
- (viii) Pasora Tak Shun Lee is the pastor of Manchester Alliance Mandarin Fellowship who joined the pastoral team after it is merged with MAC.
- (ix) Pastor Alan C. K. Ho (voluntary pastor) assists home visit, adult ministry and preaching in service.
- (x) Pastor Paul Siu (voluntary pastor) helps supporting Joshua fellowship for Hongkongers and preaching in service.
- (xi) Rev Alex Yip is the missionary sent by the Christian organisation One Circle, voluntarily supporting Joshua Fellowship, developing the brothers' group and preaching in the services.
- (xii) Rev Justin Siemens is the missionary sent by Envisions, Alliance mission organisation in US, voluntarily pastoring our English congregations speakers and promoting mission in the new generation.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

VIII. Future Development

In 2024, the church has been exploring the future development of its ministry and venue usage. Due to the rapid growth of our congregation, which includes about 700 children and teenagers, the church council has recognized the importance of next-generation ministry. As the church premises are fully utilized, there is no more space available to accommodate additional people. Therefore, it is necessary to consider renting or purchasing new venues for future development. We also anticipate needing more space to expand our next-generation work and outreach. The church council has been searching for suitable locations; however, it has been challenging to find a place where is conveniently located to support our current ministries effectively. A Monthly prayer meeting is arranged for the venue search.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Manchester Alliance Church (Warrington)

In 2024, MAC (Warrington) celebrated its third anniversary. On 15th and 16th June, the church held a "Third Anniversary Thanksgiving Worship," followed by a Thanksgiving Dinner on 16th June at the main hall of MAC. Approximately 180 people attended the dinner, creating a warm and joyful atmosphere.

To ensure long-term development, the church established the MAC (Warrington) Ministry Committee (referred to as the "Committee") this year. Comprising staff and lay leaders, the committee holds regular meetings to assess the church's current status and plan for future growth. The first Committee includes five faithful leaders.

This year, one brother was baptized and joined the church, and seven brothers and sisters transferred their memberships to the MAC, bringing the total number of MAC (Warrington) members to 14. Recognizing the pastoral needs, the church decided to hire an additional staff member. By God's guidance, Pastor Alice You joined in mid-September as the second pastoral staff member of the branch church. Pastor You focuses on developing the youth ministry and supporting the needs of women in the church.

Children's Ministry

To help children from non-believing families learn about Christianity, the children's ministry organized a Christmas Carnival on 14th December. More than 120 people participated, creating a lively and joyful event.

Due to a shortage of manpower, the children's ministry invited youth from the church to serve. This year, nine youths participated in this service. A major breakthrough for the children's ministry was inviting a local sister from the Methodist Church to share Bible stories with the children.

Youth Ministry

By God's grace, Pastor Alice You joined the branch church's ministry team in mid-September to lead the development of the youth ministry.

As attendance in the Saturday youth group continues to rise, especially among middle school students, the youth ministry was divided into three groups starting in July:

Junior Group: Year 7-8 students

Intermediate Group: Year 9-10 students

Senior Group: Year 11 and above

Sunday youth attendance has also been increasing, leading to concerns about space constraints, which are expected to worsen next year.

To encourage youth involvement in church life and ministry, three youth worship teams were established with the support of the church's worship ministry. These teams serve in both the Saturday and Sunday youth gatherings and also occasionally participate in the worship services.

Adult Ministry

Limited by space, the church has adopted a cell group model to foster connections among believers. This year, six new cell groups were added, increasing the total to 22 groups. Each group consists of 5-6 families, with approximately 70% of the church population now participating in a cell group.

Cell group leaders play a critical role in this model. To support them, Rev. Li Ping from MAC conducted the first leader training session at the beginning of the year.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Manchester Alliance Church (Warrington) (Cont'd)

Golden Age (Senior) Ministry

The BNO immigration wave has brought many senior members to the church. The Golden Age Fellowship, established in 2022, now has approximately 50-60 participants.

Outdoor activities remain a highlight for the fellowship members. On 16th April, the group visited Wavertree Park in Liverpool to enjoy the cherry blossoms. They also celebrated the Mid-Autumn Festival with a lunch gathering at Chung Chiao Restaurant by the Mersey River in Liverpool on 17th September.

Outlook and Prayer

MAC(Warrington) exists as a community because of the gospel of Jesus Christ. May the church seize the opportunity brought by the wave of immigration to actively expand the reach of the gospel, allowing more immigrant families to experience the blessings of the good news. The church is also a community that empowers its members, with God's Word serving as a guiding light. May every member value and embrace God's Word, and may His truth fill the entire congregation. Furthermore, the church is a community that walks together in unity. May the small groups encourage one another and journey together in harmony through the challenges of immigration. For families who have not yet joined a small group, may they soon find a group where they can belong to and grow in fellowship.

Please pray for the following: for suitable meeting venues, asking the Lord to provide more spaces for small groups and youth gatherings; for the Church Committee, that God would grant strength and wisdom for harmonious collaboration between committee members and ministry staff; and for all ministry workers, that the Lord would protect their hearts, renew their spiritual vitality, and strengthen them physically. Furthermore, pray for the dispersed communities, that the Lord would guide each immigrant family through their different stages of adjustment and strengthen their faith. Finally, pray for the towns and cities where we live, asking the Lord to bring revival to these places, so that His name may be exalted and proclaimed.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Manchester Alliance Church (Trafford)

MAC (Trafford) has entered its third year of gatherings, with members becoming more settled and the rate of movement slowing. On average, around 500 adults, youths, and children attend weekly gatherings, with over 140 members actively serving.

In-person Sunday Worship Service, children's Sunday school, and youth fellowship started in October 2021. Saturday worship began in September 2022, followed by the launch of Saturday children's Bible class in September 2023 and Saturday youth fellowship in September 2024. The children's ministry now has two levels on Saturdays and three on Sundays, while the youth fellowship has one level on Saturdays and three on Sundays.

The 2024 ministry focus is on the four fellowships, strengthening relationships, faith, and spiritual growth, shifting away from theme-based gatherings. Participation in Elim and Emmanuel Fellowships has increased, with both using Alliance Bible Seminary's "Eight Lessons for Settling in the UK" study course. Sisters' and Brothers' Fellowships are studying the Book of Exodus. The Sisters' Fellowship has also been divided into smaller groups to encourage deeper sharing, in addition to joint gatherings, breakfast meetings, and interest classes. Each fellowship now has a leadership team responsible for organising gatherings and caring for members.

In 2023, a choir was established, now comprising about 30 members, with two practices per month and performances every three months. A worship team was also formed during the summer and is gradually developing.

In 2023, we collaborated with a Hong Kong women's organisation to host "Tea Gatherings" in Sale town centre, which included health check-ups and attracted many elderly participants. This year, some gatherings have moved to AMC (our worship venue), providing more opportunities for connection and church engagement.

MAC(Trafford) third-anniversary celebration was held at a Chinese restaurant, with 180 members and MAC pastors attending.

A small group leaders' training course started in November 2024 and will be completed by January 2025, led by Rev. Pandora Li, with 20 participants.

On 30th November 2024, MAC Trafford hosted an evangelistic meeting and a children's gathering in collaboration with Amazing Grace Worship Music Ministry in the morning, followed by a worship workshop in the afternoon.

Over the past year, our former Mission Committee was formally recognised and renamed the Church Committee, with key members including Rev. Louis Yeung, Doris Liem, Eva Ma, Joe Kwong, Joyce Tong, and Helen Chow (until April), Ms Yau (until May), and Charles To (until December).

Outlook and Prayer

We aim to transform into a small-group-based pastoral model to foster deeper relationships and reach out to non-believers while establishing discipleship training to nurture members committed to growing in faith. Our focus includes developing a visitation and care ministry to support ungrouped members and those in need, as well as strengthening the elderly ministry by encouraging members to serve seniors. Additionally, we seek to enhance the spiritual growth of worship team members and leaders and are actively looking for a full-time pastor to oversee the youth ministry and develop an emerging university student ministry.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Manchester Alliance Church (Cheadle Hulme)

In 2024, the Sunday services, Youth fellowship, and Children's Sunday school at MAC(Cheadle Hulme) have become increasingly stable and mature. Although the immigration trend has slowed, we continue to see God adding new members to the church. On one hand, we are grateful to God, and on the other, we are thankful for the brothers and sisters who actively invite their friends to join.

As disciples of Christ, the church has launched several outreach initiatives this year. We organised one-off outreach activities such as Chinese language learning class for kids, hiking event, and pastel workshop. Additionally, we start the "Tea & Chat" program, providing a regular (twice a month) opportunity for the retirees and elderly in the community to gather at the church. Through various themed activities, we aim to help them know more about the life in UK. In addition, they can experience love and care from God and the church through the activities. All in all, we hope that they will gradually come to know the Lord Jesus.

Both the Lunar New Year and Christmas are significant holidays for Chinese Christians. During the Lunar New Year, we held a New Year gathering to help our brothers and sisters alleviate their homesickness and, at the same time, provide an opportunity to attract new friends to join the church. Furthermore, on 22nd December, we held a Christmas celebration and Evangelistic Sunday service, where Pastor Chiu delivered the Gospel message. Many brothers and sisters have invited new friends, and we gave thanks to God for those who came to faith in Christ on that day.

In terms of small group pastoral care and training, in 2024, we are preparing for the establishment of our 6th small group for adults. Additionally, this year, we held a 9-week "Small Group Leadership Training" for small group leaders and core members, with 21 participants. The training was divided into three main parts: understanding the small group and the meaning of serving, recognising the mission and practices of small groups, and learning leadership skills for group facilitation. We hope that this training will help leaders to share the same vision as well as in the same direction.

Furthermore, the members of the church committee for 2024 are Pastor Wong Chi-man, Rachel Chan, Anita Lam, Joe Lam, Conrad Law, Ka Hung Lee, Paul Li, Gary Wong, and Wallace Yeung. Additionally, many brothers and sisters have responded to the needs of the church and are willing to join various ministries to serve the Lord together and build the church of Christ.

MANCHESTER ALLIANCE CHURCH
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Manchester Alliance Church (Wigan)

In February 2024, Pastor Winson Chan of the MAC (Warrington) launched the online gathering ministry for MAC (Wigan). Until November of the same year, MAC successfully rented the building next to the Christ Church Pennington Hall and clergy dormitory for physical worship gatherings. Pastor Marcus Lung joined MAC in December and formed a church planting team with three brothers, Yuk Choi, Ben, and Milk, to be responsible for the church planting ministry of the MAC (Wigan). All worship procedures and rituals of the MAC (Wigan) are carried out by the forms of MAC and other congregations. The worship service team mainly comprises MAC members, and all position leaders are senior MAC members with relevant experience. The stewards and worship team were the first service groups to be established, and they now have enough staff to serve on different days. Audio and video control is handled by fixed service personnel, whose main members come from the church planting group. In January 2025, a children's gathering was launched, with about 10 regularly participating, aged approximately 5-10 years old. In terms of the number of tutors and teaching assistants, there are approximately 5 per week. The gatherings include singing, group games, and Sunday school. In terms of fellowship groups, a professional youth group has been established, which will start with a family-style gathering and be held in person once a month. In terms of outreach, Pastor Lung visited 5 families in December to understand the difficulties each family was facing and pray for them, including those whose family members had passed away, those who were injured at work, etc. In addition, Pastor Lung has been in contact with Rev. Jack, the senior pastor of Christ Church Pennington, and both parties have jointly applied for funding from Manchester Council for Hong Kong people with BNO visas. The preliminary agreement is to jointly hold a cultural exchange concert and Handicraft workshop.

Looking forward, we aim to provide pastoral care for young people during their important growth stage, youth worship, and related ministries are expected to be launched in the first quarter of 2025. For the congregation to feel God's work more during worship, a choir is expected to be established in the middle of the year and to be held regularly during worship. We offer hymns to the church; set up fellowship groups at various levels to serve members of different age groups; cooperate with community organizations to build good relationships and bring the gospel into the Wigan community.

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Children Ministry

Children Sunday School and Saturday Bible School

In 2024, we continued to be amazed by the Lord's great work. God has prepared more brothers and sisters who are willing to commit themselves in serving in Children Ministry. We have witnessed God's immense grace and blessings and our team has grown a lot stronger.

We had a thankful evangelical event for the Chinese New Year celebration in February. Many children put their hands up and showed interest in believing in God. We will carry on building up their understanding of the bible knowledge and may God bless these little seeds to grow. We've recently started a memory bible verse scheme with the reward system to encourage children to memorise one bible verse per month. Children participate it well and learn God's words in a fun way. In May, we had a smooth mission month lessons. It was such a great opportunity for children as well as teachers to learn about "Alliance mission work in New York, Hong Kong and Manchester".

Also, we were very fortunate to have three different types of training / talks in 2024 to inspire our team and strengthen our relationship with God. We had training on "how to use powerpoint and animation", "supporting SEN children in class" and "小兒科•大件事" by special guests.

Moreover, lot of hard work has been put in our "combined worship" on every fourth week of the month. We hope to encourage children to worship and praise Lord wholeheartedly and joyfully with the live music. We recently have 2 youth (they used to join in Sunday school and now became big girls) to join in our music team to become pianists and playing for our combined worship. It is such a blessings to witness our next generations to start serving with us in church. One of the highlights in 2024 was the Joint worship at Bolton Victoria Hall in May. We had 94 children from all the church branches presented "How Great is Our God" to celebrate MAC's 30th anniversary. They sang beautifully with angelic voices and we are so proud of them. We are so blessed that teachers and teaching assistants from all church branches were so committed and worked as a team to achieve this massive event.

Everyone is in the love of God, supporting and encouraging each other to serve Him in children ministry with unity.

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Chinese Language School

In the academic year 2023-24 (January to July 2024), the Chinese Language School had 90 students, while in the academic year 2024-25 (October to December 2024), there were 99 students (including 14 new students, 8 of whom come from non-Christian families) in 10 classes. The 2024 International GCSE Chinese exam was held in May, with 2 students taking the exam and achieving outstanding results (Level 9).

In 2024, besides learning Chinese and Chinese culture in the classroom, students also participated in various activities, such as Lunar New Year celebration, the whole school's Language Activity Day in June and Christmas-themed activities. Additionally, students could borrow storybooks from the "Library Corner". Through these activities, students had a rich learning experience at the Chinese school.

The Chinese School Parent Meeting is held on the second Sunday of each month, with eight sessions in the academic year. Last year, Rev Pandora Li conducted talks on the topics related to the family and parent-child relationships. In June and December, Rev Alex Yip and Rev Louis Yeung were invited to lead parent meetings themed on the gospel. In December, the Chinese School distributed Christmas gift packs (containing evangelical tracts) to each family so as to express our care and share the gospel with them.

The continuous provision of high-quality teaching services at the Chinese School is due to a committed team willing to cooperate and serve God in unity. Last year, there was still a shortage of serving members, especially teachers. Some teachers had to teach more lessons and others had to cover different classes. Nevertheless, they did so without complaint, continuing to serve diligently. During two training sessions for teachers and teaching assistants, and a tea gathering for experience sharing in June, the serving team had wonderful exchanges and shared mutual encouragement and support. The Chinese School also invited the Ministry of Evangelism team to conduct a training to equip the teachers and teaching assistants who are with a heart for evangelistic visitations, preparing them to visit non-Christian parents of Chinese School students in the future.

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Youth Ministry

Timothy and Onigiri Fellowship

The youth ministry has been dedicated to fostering the spiritual growth of young people and engaging in outreach through various activities. Weekly fellowship gatherings have centred on Bible study and faith-based themes. In addition, monthly Chinese and English youth worship services have provided platforms for worship. This year, we also established the Onigiri Youth Worship Team to encourage young people to participate in worship ministry.

During the summer, a youth camp with 130 participants was held. Following the camp, an online university group was launched to maintain connections with fellowship members who have left Manchester for university and to continue providing care and support. Furthermore, a youth group outside the church was established to reach out to non-believing young people, further extending the ministry's reach.

Additionally, English and Chinese youth Sunday services were held in March and November, respectively. In terms of discipleship training, eight faith-nurturing groups have been formed, impacting 17 young people.

The focus of the coming year will be on strengthening relationships within the leader team and equipping them to better support the spiritual growth of the youth. In addition, we will enhance communication and connection with parents, fostering a strong partnership in the discipleship process. At the same time, it will be essential to have meaningful faith discussions with young people before they transition to university. This will help them build a solid foundation in their faith and clearly understand how to stay connected with God and the church community in this new stage of life.

Young Adult Ministry

1. Alliance Young People Fellowship (AYPF)

From January to June 2024, in addition to holding monthly Bible study sessions and Home Group meetings, we also organized activities centered around faith-related questions raised by our members. These activities encouraged members to not only learn about the Christian faith but also engage in reflection and discussion. During last summer (July to August 2024), we continued our bi-weekly board game fellowship meetings, which received positive feedback, with an average of 15 participants per session. In the 2024-2025 year, the fellowship organized a welcome program and a welcome camp. The welcome event focused on the theme of "Home," while the welcome camp centered on the theme of "Re:LIeVE." Both activities attracted many new friends. In the first half of the academic year, we conveyed the message of walking together in faith through Bible quiz competitions and group sharing sessions, helping members to deepen their knowledge of the Bible. Regarding serving members, we are pleased to welcome 7 new committees and group leaders, along with more than ten other serving members. For this year, the fellowship aims to care for each member and build a loving community where we can support one another. We will continue to establish close relationships with our members and share God's love and grace with them.

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Young Adult Ministry (Cont'd)

1. Alliance Young People Fellowship (AYPF) (Cont'd)

Looking forward, please keep the operation of AYPF in mind as it continues into the second half of the academic year, with a focus on enabling serving members to care for each fellowship member and support their personal growth. Additionally, we are in the process of selecting and inviting leaders and committee members for next year. We hope to find suitable candidates who are willing to take on leadership roles and commit to the fellowship's development. Lastly, we hope for support and encouragement to fellowship members, helping them find balance and positivity amid their busy academic lives.

2. Daniel Fellowship

Daniel fellowship now hosts two gatherings each month: one focused on Bible study and the other centered on a themed activity. Additionally, there is one Home Group meeting per month. The overarching theme for these gatherings is "A Life of Worship," aimed at encouraging and guiding members to express worship to God in all aspects of their lives. A new group has been added, bringing the total to four groups. Each group will designate 1-2 members to serve as "Caring Team Members," whose primary responsibilities include supporting new members, reaching out to those who attend less frequently, and helping newcomers integrate into the groups.

A retreat camp has been organized for fellowship members, providing an opportunity for spiritual renewal and deeper connection. Currently, two members are undergoing faith-building training, equipping them for further spiritual growth. Members serving in ministry roles are also encouraged to participate in training courses offered by the church to enhance their effectiveness in service.

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Adult Ministry

There are six fellowships in the adult ministry:

1. Elim Fellowship

In 2024, the fellowship began meeting in the main hall. With the larger space, it has become more convenient for small group sharing and has allowed us to welcome more families to join! In the first half of the year, our members completed the book *The Red Sea Rules*. Through the sharing and discussions that followed, we had many opportunities to explore deeply and reflect again on how God leads us through the “Red Seas” of our lives in this ever-changing world. The later sessions on marital growth and life-sharing meetings also received positive feedback from our members. These fellowship gatherings have helped deepen our understanding of and trust in one another.

2. Emmanuel Fellowship

The Fellowship in 2024 focuses on "Spiritual Renewal, Unified Commitment." (「生命更新，同心委身」). Through various activities like topic-based sharing, seminars, Bible studies, and workshops, the goal is to help members understand the importance of spiritual renewal, recognize their spiritual gifts, and serve God, the church, and fellow believers together. With about 30 members, most attend meetings and Bible studies regularly and actively engage in fellowship life, practicing love for one another. In group discussions and Bible studies, members enjoy fellowship in Christ, and during quarterly birthday celebrations, they openly share their personal growth and witness the Lord's grace. The fellowship also participates in service, supporting the AYPF Fellowship's welcoming activities. When the church hosted a Christmas gathering for Pakistani women, members contributed supplies and helped prepare the venue. This year, the fellowship introduced "Stretching Exercises," taught by a new member, an experienced stretching instructor. It provided additional time for members to gather and strengthen their fellowship in Christ.

3. Faith, Hope, Love Fellowship

We give thanks as this year there are more new members joined in our fellowship and the number now reaches more than seventy memberships. There was also a new members joined in our Bible Classes. We have a maturing year as we tried to build up a much closer relationship between members and tried to practice loving each others. We also encourage members to take up leading roles and engaging more in the fellowship's activities and it has showed some positive results. Although we encountered some difficulties in many issues, we have managed to solve them by speaking up in truth and by good communications. We noticed our promotion of last year's of more devotion and more Bible reading is not very successful, so we have introduced spiritual book reading this year and double our efforts to encourage members to meet more often to read Bible, share and pray together.

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Adult Ministry (Cont'd)

4. Joshua Fellowship

In 2024, the fellowship committee was established with 8 members (including 2 team leaders). Duty rotation tables were set up and communication was done through a Signal group. Pastor Alex Yip joined the fellowship to minister to the congregation and assisted in leading small group Bible studies. Weekly meetings were conducted in various forms, such as special lectures, workshops, prayer sessions, testimonial sharing, small group discussions, and outdoor activities. The meetings progressed smoothly with positive feedback from attendees. Surveys regarding service and weekly meetings were distributed to participants, with the majority preferring group sharing and prayer as the ideal format in October. This format was seen as conducive to fostering mutual understanding deeper connections, and support through intercessory prayer. As a result, themed group sharing and prayer sessions were piloted in November, with positive responses. After consultation with the staff association fellowship weekly meetings in 2025 will continue in the format of small group sharing and prayer.

5. Caleb Fellowship

The Caleb Fellowship is a ministry for seniors. Currently, Sister Lau Fung Hang-King serves as the coordinator. The fellowship meets on the second Saturday of each month, primarily for Bible study, led by Sister Cindia Lau or Rev. Tin Yan Yip. Fellowship gatherings during festive seasons often include shared lovefeast meals. We give thanks to God that fellowship members enjoy the joy of Bible study and have gained a deeper understanding of His Word. We are grateful for the addition of several new members to the fellowship, who have actively engaged and participated.

6. Ezra Fellowship

Ezra fellowship has introduced a monthly in-person event called "Birthday Stars," where members celebrating their birthdays that month are gifted presents as part of a member care initiative. This is complemented by one small group Bible study and a small group activity each month. The fellowship theme, "Deepening Relationships," aims to help members build stronger connections and form spiritual partnerships through various gatherings and activities. To foster greater interaction, small groups collaborate in planning fellowship meetings, creating opportunities for members to connect with others outside their own groups. A team-building day is also organized for group leaders and staff to strengthen their relationships and teamwork. Additionally, support and communication between pastors, the staff team, and group leaders are being enhanced by establishing a support network specifically for group leaders.

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Adult Ministry (Cont'd)

7. Nehemiah Fellowship

In 2024, the fellowship gradually took shape, with the first meeting held in April, the first outdoor event at Heaton Park in June, and the first online Bible study in November. In September, the group was officially named "Nehemiah Fellowship," and in December, preparations began for appointing fellowship committee members to serve both members and newcomers. In December, the Christmas gathering saw more new friends joining. The meetings mainly focus on sharing experiences of God's grace, reminders from Bible reading or sermons, testimonies of salvation, and lessons from past experiences with God. After the meetings, members break into groups for fellowship, prayer, thanksgiving, and mutual support.

Mission

Exploring Jesus Ministries (cross culture missions)

As the year comes to an end, I reflect with gratitude and renewed purpose on leading Exploring Jesus, a ministry for internationals under the umbrella of a Chinese church. This journey has been one of challenges, breakthroughs, and lessons in perseverance. Yet, it has also revealed the beauty of God's kingdom as it transcends cultural barriers.

Building connections with people from diverse religious and ethnic backgrounds has not been easy. Some efforts, like our Friday morning Online Bible study for believers from Muslim backgrounds, have seen mixed outcomes. For instance, when six participants received refugee status, they moved on—no longer attending Bible study or actively seeking God. While moments like these can feel disheartening, they remind us that our role is to plant seeds and trust God for the harvest. By His grace, new people from various walks of life are now joining us, curious about faith and seeking the hope found in Jesus. A particular joy has been creating spaces where internationals feel truly welcomed—not only by us but also by the Chinese-speaking members of the church. These gatherings, with participants from Turkish and other nationalities, have fostered meaningful conversations, shared meals, and profound moments of connection.

Last year, we were privileged to teach ESOL courses for the Chinese members of our church. Though it was bittersweet to say goodbye to them, this year we've expanded our efforts to reach internationals. Inspired by our founder, Albert Benjamin Simpson, who prayed fervently for all nations, we are pressing forward. In Rochdale, we partner with a charity supporting Muslim women from Pakistan and visit their homes to share meaningful conversations about the Gospel. On Wednesdays, we teach ESOL classes and we are praying for wisdom to engage them in debates at local mosques. We are even considering invitations to speak on local radio, taking new opportunities to proclaim Christ. In the coming year, we are planning seminars led by OMF to equip our church for cross-cultural missions. Our hope is that these teachings will inspire many to put theory into practice and join us in outreach efforts when our international partners arrive.

Evangelism and discipleship are commands from the Lord Jesus, and we are determined to carry them out faithfully. This year, we aim to better pastor our international community by forming home groups, including a Persian group and an English-speaking group for participants from India, Spain, Britain, and BBCs. Fridays will continue as our international service, offering a vibrant space for cross cultural worship.

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English Ministry

As 2024 comes to an end, we take a moment to reflect on a year filled with God's abundant blessings and transformative changes. His timing and provision have consistently surpassed our expectations, reminding us of His unfailing faithfulness and care for His people. This year has been marked by growth, new beginnings, and the strengthening of our community.

One of the major milestones of 2024 has been the continued growth and maturity of our worship team. To support and enhance this vital ministry, we have established formalized task groups dedicated to specific aspects of worship. These teams are focused on creating and maintaining a comprehensive song pool library, managing rotas, and organizing monthly jamming and prayer fellowships. These initiatives have not only brought greater structure to our worship team but have also allowed many individuals to step up and serve with joy and dedication. It is truly inspiring to witness God raising up His people to lead, serve, and use their gifts to glorify Him.

A significant highlight of this year was the arrival of the Siemens family in July. Their presence has been an incredible source of encouragement to our congregation. Rev. Justin Siemens began his part-time ministry in our English congregation while continuing his work with Envision, a mission organization under the C&MA-US. The Siemens family settled into our church family seamlessly, and their contributions have been immeasurable. Their two daughters quickly found their place in our Children's Sunday School and Timothy Fellowship, while Brittany brought a wonderful new dynamic to the congregation by establishing a women's WhatsApp group. This group has become a vibrant and meaningful space for the women of the English congregation to share life, food, and prayer. It has even inspired regular meetups, such as ladies' brunches, which have further strengthened connections within the group.

Rev. Justin has played a pivotal role in pastoring the English-speaking members of our congregation. He has also taken on the responsibility of leading important courses, including Membership and Baptism course. In October, we celebrated a truly joyful moment as five sisters were baptised. Four of these women had been part of our church since their Sunday School days, while the fifth joined us during her university years. This occasion was a beautiful testament to God's work in their lives and the nurturing community they have found within our church.

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English Ministry (Cont'd)

October also saw the launch of our first English fellowship, a significant step forward in creating deeper connections within the congregation. This fellowship has provided a platform for members to bond over shared experiences, worship, and the celebration of life's milestones. Over the past few months, an average of 25 people have gathered regularly for these meetings. The fellowship has been a time of laughter, worship, and meaningful conversations, culminating in a heartwarming Christmas celebration.

December brought a particularly memorable event: a "Pray and Worship Evening" led by the English worship team in collaboration with the cross-cultural Exploring Jesus ministry. This special evening was dedicated to praying for the missionaries connected to our church, the mission fields we engaged with through short-term trips in 2024, and the diverse communities that gather to worship with us each week. It was a powerful reminder of the breadth and depth of God's work through our church and the unity we share as His people, despite our varied backgrounds and languages.

As we look ahead to 2025, our prayers are focused on building upon the foundations laid this year. We seek God's guidance as we establish a stable structure for our newly formed English fellowship and pray that He will raise and equip leaders to shepherd and nurture the group. Our hope is that the English Ministry will remain a place of spiritual growth, discipleship English speaking serving members, especially those ministering the younger generation of the church.

As we anticipate what God has prepared for us in 2025, may we grow daily in our love for Him and become faithful ambassadors of His Kingdom in the communities and neighbourhoods where He has placed us.

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Mandarin Ministry

God has guided the development of the MAMF over the past year.

In April of last year, MAMF officially joined MAC. The Sunday service attendant from average number of 38 has been increased to over 40 people. There are new comers in almost every month. We also restarted the visiting team in November. May God help all brothers and sisters to join the visiting and evangelistic out reach.

In previous year, youth group was able to meet more than 20 new comers. We have monthly dinner gatherings and we have the opportunity to have more than 30 people attended. Sometimes there are more people joining the meeting than at the welcome party. There are 8 people in the Moses group, but half of them have often been away from Manchester City at last year. The day time Bible study group has been maintained at 12 participants. There were 8 participants in the young couples group.

In the two baptisms at last year, 6 young people has participated the baptism to testify our Lord. We also hold a celebration party after baptism. Brothers and sisters who have received baptism have the opportunity to share their testimonies of salvation. We hold an outing in June every year, with more than 20 people participating. Brothers and sisters can share and get to know each other during outings. In August, Rev. Yina Zhou taught the Bible study class, and we had a record-breaking 26 people participating. All the brothers and sisters have gained a lot of spiritual teaching.

During the 2024 welcome party, we met more than 30 new students and young people. There were also 22 people participating in the welcome camp.

In youth music evangelistic meeting in November, we had a record-breaking 48 young people participated. More than twenty new friends stood up and expressed their willingness to continue to know our God. In October, four children have joined the special children Chinese class. These children have already begun to enter their teenage period.

We had 84 adults and 19 children participating in the Christmas evangelistic meeting on 25th December. This is breaking the attendance figures from the previous year. Most of the attendees were willing to receive the peace and joy from the Lord. I hope the seeds of the gospel can sprout and grow in the hearts of my friends. More than 60 brothers and sisters will participate in the year-end thanksgiving testimony meeting on 29th December. Ten brothers and sisters shared their testimonies and thanked God for His grace.

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Whole Person Development Services

Counselling Services: A total of 46 cases were seen, with a total of 293.5 sessions. Among them, 26 cases have been closed. The cases include personal growth, emotional counselling, marital relationship, parent-child relationship and premarital counseling.

Courses and workshops

January- AYPF Leader Training (Tak Fook Branch); Conducted “Fellowship Life” (responsible for three sessions); Small Group Leader Training at MAC (Warrington)

February- Book Study Group: “Healing Mental Illness Without Medication” (February to March); Organized “Dear Myself”; Continued Small Group Leader Training at MAC (Warrington)

March- Continued Book Study Group: “Healing Mental Illness Without Medication”; Continued “Dear Myself”

May- Book Study Group: “Healing Mental Illness Without Medication” MAC(Warrington); AYPF Relationship Seminar

July- Parenting Seminar MAC(Cheadle Hulme)

August- Conducted “Fellowship Life” (responsible for three sessions); Couple Retreat

September- Delivered six seminars in East London, South London, and Brighton; Couple Seminar Sharing (Elim Fellowship)

October- Relationship Seminar by Daniel Fellowship; Book Study Group: “The Power of Regret”; Started the monthly naturing sessions for children group mentors

Workshop about the elders living for the Tea Group

November- Small Group Leader Training MAC(Trafford)

Chinese School Parent Seminar(Jan, Feb, March, April, May, Oct, Nov)

The Coffee bar started in November 2022, with a committee of 7 members. There are usually over 20 people attending each time. Here, we make new friends, share life experiences, and support each other.

Hiking Group: This activity takes place in the summer and autumn seasons and has been held 11 times this year. There are 25 to 30 participants each time. While enjoying God’s creation, participants also experience mutual assistance and build friendships.

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Evangelism and Discipleship Department

Our ministry mainly motivates the whole congregation participate into evangelical work. In order to equip the teachers from Chinese Learning School teachers, we collaborated with the Home Visit and Care Ministry to share with the teachers how to visit non-believing families in early of May.

In early of 2024, the UK Short-term Mission Centre was officially established. In June of the same year, we worked together with them to held the training in order to help our brothers and sisters to outreach the non-believer. Thanks god, the evangelical mission team was formed after the training and they have outreached the people in Manchester regularly to share the good news of gospel.

2024 marked the church's 30th anniversary, and the church have invited Heralders from America to lead a gospel rally in Manchester on 13th September. We are the co-ordinator of the rally and we try to line up the fellowship in the church to invite non-believers to attend the rally. Thanks god, over 200 people were attended with around 70 non-believers. The atmosphere was great and about 20 participants responded to the calling and praying together.

Spiritual Formation Ministry

In 2024, we published two issues of 《曼家燈火》, namely Issue 4, Unity 《合一》, and Issue 5, Seek, Discern, and Find 《猜.情.尋》. These were distributed at the Manchester Alliance Church Centre and various branch churches.

In celebration of the church's 30th anniversary, the Spiritual Formation Ministry, together with additional devoted brothers and sisters, formed a special task force to publish the 30th Anniversary Special Edition. A total of 1,000 copies were printed and distributed at the Manchester Alliance Church, branch churches, and external organizations.

In 2024, the Spiritual Formation Ministry coordinated 11 courses on biblical truth. Seven of these were taught by pastors from Manchester Alliance Church, including: Life in Fellowship, After Believing in Christ, Starting from Zero, The Coming of God's Kingdom and Our Mission, Praying According to God's Will, and The Church Transformed by Renewed Minds (「團契生活」「信主之後」「從零開始」「神國降臨與履行使命」「合神心意的禱告實踐」「心意更新的教會」). Additionally, we adopted courses from the China Graduate School of Theology's Extension Program, such as The Word of Life: Ezekiel, The Word of Life: Proverbs, Wisdom Literature in Psalms, and Essentials of Systematic Theology (「生命之道：以西結書」「生命之道：箴言」「詩歌智慧書」「系統神學精義」).

MANCHESTER ALLIANCE CHURCH
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Care and Visitation Ministry

Visiting & Caring team

In the past year, there have been approximately 20 visits, primarily focused on individuals who are sick, elderly, living alone, or new to the UK. These visits included various types of support, such as home visits, hospital visits to see patients, attending funerals, and cooking and delivering food for a week to a church member and her family following her surgery. Team members collaborated to address the needs of the visitees, meeting regularly to pray for them, share experiences, and strengthen their connections with one another.

Worship Music Ministry

We are grateful to our Heavenly Father for the past year. The Worship Music Ministry has conducted extensive reviews, made suggestions, and implemented improvements in various aspects of Sunday worship, the equipping of service personnel, cooperation among members, attention to spiritual growth, and the use of equipment.

From 21st February, 2024, to 19th January, 2025, the Worship Music Ministry played an active role in supporting, coordinating, and organizing various events to enhance worship and fellowship. Over this period, five meetings were held on 1st March, 24th May, 2nd August, 27th September, and 15th November, 2024. In February 2024, the ministry established the "Sound Consultation and Execution Task Force" to address sound-related needs.

Key events included a Singing Workshop on 23rd June, 2024, with around 40 attendees, and an "Introduction to Church Center Hall Sound Equipment" session on 28th July, 2024, attended by 15 individuals. A "Chairperson and Pianist Forum Meeting" was held on 8th September, 2024, drawing about 30 participants. Praise and Prayer Meetings were organized in June, September, and December 2024, with attendance growing from 13 to approximately 40.

The ministry collaborated with The Heralders on the "Day Break" evangelism meeting on 13th September, 2024, and conducted the first test of new sound equipment on 2nd October, 2024. On 26th October, 2024, a "Worship Team Review Task Force" meeting was held, followed by a Retreat on 9th November, 2024, with 22 attendees. Further collaboration included the "It Was for Me" evangelism meeting with Amazing Grace Worship on 29th November, 2024, and the celebration of Christmas Worship. Finally, a Chairperson and Lead Singer Briefing was conducted on 4th and 5th January, 2025, to prepare for the upcoming year.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Property and Facility Maintenance

Over the past year, the Property and Facility Maintenance Department of Manchester Alliance Church has undertaken significant tasks to support the church's daily operations and safety. We successfully installed and maintained the church's CCTV surveillance system, enhancing security. Regular inspections and repairs were conducted on musical instruments to ensure their optimal performance, supporting worship and music ministries. The audiovisual system was also upgraded, providing better experiences for worship and events. Additionally, we maintained and repaired building facilities, including water, electricity, air conditioning, furniture, and walls, ensuring a comfortable and functional environment for the congregation.

We improved the stage lighting in the hall, creating a more effective visual atmosphere. Newly purchased equipment was installed with proper training provided to maximize its usage. In terms of storage, we reorganized and cleared unused items and furniture, optimizing space and maintaining cleanliness. Safety facilities, such as fire escape routes and emergency lighting, were inspected regularly to meet safety standards. Furthermore, we provided professional advice on equipment purchases to ensure wise resource utilization.

Notably, the duty team actively participated in all worship services at Manchester Alliance Centre, addressing emergencies, documenting issues, and proposing improvements, contributing to the church's smooth and efficient operations.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

4. Financial Review

Over the past year, our church has experienced stable growth and expansion, both numerically and geographically. Firstly, we have seen a steady increase of 4.42% in the number of individuals joining our congregation, reflecting a thriving and vibrant community. In addition, we are overjoyed to have planted a new church in Wigan and the merging of Manchester Alliance Mandarin Fellowship, thereby expanding our reach to five locations with a total of eleven services offered per week. However, with this growth comes increased expenses, primarily due to the employment of additional pastors staff, as well as the necessity to rent more venues to accommodate the diverse needs of worship, children's, and teenagers' activities. Despite these rising expenses, we are thankful for the generosity of our worshippers, resulting in increased donations and allowing us to maintain a surplus. However, it's important to note that we still have outstanding debts from previous building projects, which we intend to address by allocating a portion of the surplus to loan repayment. Looking ahead, we are grateful for the financial support provided by the Union, enabling us to continue planting churches to serve the needs of more HongKongers. As part of our future plans, we aim to hire more pastoral staff in the coming year to support our expanding ministry efforts.

Policy on reserves

It is the policy of the Church to maintain a level of unrestricted General Fund reserve that is sufficient to cover the Church's running costs for 3 months around £240,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, the Church is able to continue its current activities while consideration is given to ways in which additional funding may be raised. As at 31 December 2024, the amount of reserves in General Fund was £647,689.

General Fund: the income received has increased £187,470 as compared with previous year (£766,595 and £579,125 for 2024 and 2023 respectively). The net income for the year is £373,082 after the transfer of £205,886 to other funds

Personnel Fund: the total outgoing was £398,510 (£269,078 in 2023). In contrast, donation for the year was only £71,640 (2023 is £21,750). Though transfer of £137,257 from General fund to Personnel fund were made (see table A), Personnel fund deficit of £295,253 is found still. The Personnel Fund deficit balance is £105,640 at 2023.

Property Fund: The total expenditure was £177,344 while the donation received for the year was £98,628. There were £34,500 loan repayment to the Church believers made during the year. At the end of 2024, the cash negative balance was (£137,470) but we expect there will be repayment of the loans of £60,000 from the Church believers due in within one year, expense for for property maintenance and bank loan repayment in 2025.

Note: The church owes long-term bank loan of £320,422 (to be repaid by monthly instalments)

Property maintenance: The total venue related charges for 2024 were £134,689 (£103,500 at 2023) (see table C, "Summary of property maintenance expenses"). This included the mortgage montly repayment and at utility expenses. According to the current data, we estimate the total venue related charges for 2025 at £157,215 including repayment of loans of £60,000 from the Church believers.

Brief summary of fund movements in 2024

(A) General Fund

Income	2023	2024	Expenses	2023	2024
General Donations	£527,887.00	£670,073.00	General Expenses	£188,135.00	£187,627.00
Other Incomes (from fellowship, church activities,	£51,238.00	£96,522.00	Transfer*	£201,688.00	£205,886.00
Total Income	£579,125.00	£766,595.00	Total Expenditure	£389,823.00	£393,513.00
			Net Income / (Expenditure)	£189,302.00	£373,082.00

* Transfer of General Fund: £ 68,629.00 to Mission Fund: £ 137,257.00 to Personnel Fund

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

4. Financial Review (continued)

(B) Other Fund

Fund Titles	To Support	Expenses
Mission Fund	CACU (Mission)	£13,915
	CACU (Admin)	£21,239
	Pastor Luis Sanchez – missionary	£4,000
	Hong Kong Alliance Mission - missionaries	£8,000
	International Mission to Jewish People	£1,000
	Youth With A Mission Training Centre	£4,000
	Rev. Alan Yip – missionary	£2,000
	Alexandria Library	£1,500
	Short Mission trip	£3,882
	Mission projects	£3,119
Charity Fund	Barnabus Manchester	£1,428
	CCGR	£1,321
	Chinese Association for Cancer Care	£1,457
	Compassion UK	£1,859
	Open Doors	£309
	Tear Fund	£1,413
	Samaritan Purse	£1,702
	Heaton Park Food Pantry	£1,291
	The Message Trust	£1,547
	Hope into Action	£1,303
	Welcome Churches	£1,332
	Manchester City Mission	£1,274
	Stewardship	£1,506
Personnel Fund	Employment expenses for office and pastoral staff	£398,510
Property Fund	Total venue related expenses	£177,344

(C) Summary of property maintenance expenses:

Property Maintenance Items	2023	2024	2025
	Actual Expenses	Actual Expenses	Estimated Expenses
Bank Loan Repayment	£41,628	£47,164	£35,935
Water	£1,517	£1,853	£2,131
Electricity	£20,917	£21,867	£25,147
Management Fee	£14,625	£16,982	£17,000
Waste Collection	£1,413	£1,549	£1,781
Maintenance & Repair	£5,579	£8,400	£8,400
Insurance	£6,820	£2,374	£6,820
Repayment of loans to MAC believers	£11,000	£34,500	£60,000
Total	£103,500	£134,689	£157,215

(D) Summary of Property Fund Incomes:

Income Item	Amount	Percentage
Donations from MAC believers	£27,821	28.8%
Donations from overseas supporters in the custody of Hong Kong Alliance Mission	£0	0.0%
Other -Tax rebate for tax year 2020/21	£61,957	64.1%
Other - Bank interest	£0	0.0%
Other - donation from MAMF	£2,000	2.1%
Other - donation from CACU (UK)	£4,950	5.1%
Other - donation from religious organisation/fellowship	£0	0.0%
Total	£96,728	100%

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Structure, Governance and Management

The Church was incorporated on 1st November 1995 under the Companies Act 2006 as a private limited company and the company is limited by guarantee. The type of governing document is the constitution.

Trustees selection and induction

Any prospective new trustees are recommended by the current church council to the congregation for their consideration. Church members are then able to vote the appointment of the prospective trustee. A majority vote confirms the appointment. New trustees are kept updated through trustees' meetings and communication throughout the year.

The Church as a member church in federation with the Chinese Alliance Churches Union (UK) (abbreviated to CACU) is governed by the voting members of the Church Council, which include the Minister-in-charge or his deputy, elders and deacons. Therefore, these voting members are constituted as the board of trustees/directors of the Church. The Minister-in-charge who must be approved and assigned by CACU should be appointed to the ministry of the Church by the Church Council. The elders who must receive approval from the CACU should be nominated by the Church Council and elected in the Annual General meeting. Deacons should be nominated by the Church Council and elected in Annual General Meeting every year. The newly elected trustees will be given a brief induction regarding their duties and responsibilities set out in the constitution and according to the guidelines of Companies House and Charity Commission

Risk Management

The trustees have a duty to identify and review the risks of which the charity is exposed and to ensure appropriate controls in place to provide reasonable assurance against fraud and error.

The Church Council

The Church Council is formed by the directors/trustees and non-voting members. They meet regularly to discuss, pray and organize the work of ministry. The Church Council consists of the ministers (one of whom is Minister-in-charge or Deputy), the elders, the deacons, and any other appointed church officers or leaders.

The Church Council Members

Trustees

Chairperson	Rev. Wai Chor Chiu
Treasurer	Yin Man Andy Chan

Other Members

Doris B. K. Liem
 Bernard Y. C. Lam
 Angel H.T. Wong
 Lawrence S.P. Lee (from March 2024)

Non-voting members:

Helen Y.Y. Chow	David Liu	Pastor Marcus Lung
Karen K.W. Fong	Pastor Winson C.P.Chan	Rev Alice You
Kasin Law	Rev K.C. Yeung	
Oisan Iu	Rev Pandora P. Li	
Mei Mei Wong	Pastor K.Y. Cho	
Celine Tsang	Rev C.M. Wong	
Nicky Wu	Pastor Tobey Y.Y. Chan	
Mish Yau	Pastor Alan Ip	
Yuk Choi Au	Pastor T.S. Lee	

The Church Staff

Minister-in-charge:	Rev. Wai Chor Chiu
Pastoral Staff:	Pastor Winson C.P.Chan
	Rev. K.C. Yeung
	Rev. Pandora P. Li
	Pastor Ka Yau Cho
	Rev. Florence C.M. Wong
	Pastor Tobey Y.Y. Chan
	Pastor Alan K.L. Ip (from May 2024)
	Pastor T.S. Lee (from August 2024)
	Rev. Alice F.Y. You (from September 2024)
	Pastor Marcus L.Y. Lung (from December 2024)
Church Administrator:	Tin Lok Chan (part-time)
	Wing Yan Choi
	Yuk Fong Yip (part-time)

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Statement of trustees' responsibilities

The trustees (who are also directors of Manchester Alliance Church) are responsible for preparing the trustees' report and 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 Ireland". Company law and the law applicable to charities in England and Wales require 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 its incoming resources and application of resources, including its income and expenditure for that period. In preparing these financial statements, the trustees are required to : -

- select suitable accounting policies and then 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 a going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They 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. Under Company Law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the result of the company for that period.

7. Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies' regime.

The above trustees' report (including directors' report) was approved by the trustees of the charity on 6th March 2025 and signed on thier behalf by :


.....
Wai Chor Chiu (Mar 10, 2025 21:34 GMT)
Rev. Wai Chor Chiu, Chairman
Trustee


.....
Yin Man Andy Chan (Mar 11, 2025 19:39 GMT)
Yin Man Andy Chan, Treasurer
Trustee

MANCHESTER ALLIANCE CHURCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Charity No. 1092291
Company No. 3120814

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Hannah Murray

.....
Hannah Murray FCCA
The Association of Chartered Certified Accountants

Hannah Murray Accountancy
61 Falconers Green
Westbrook
Warrington
Cheshire
WA5 7XF

6th March 2025

MANCHESTER ALLIANCE CHURCH
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024
STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

		Unrestricted funds		Restricted funds	Total funds 2024	Total funds 2023
	Note	General Fund £	Designated Fund £	£	£	£
Income and endowments from:						
Donations	4a	670,073	112,169	114,965	897,207	665,475
Charitable activities	4b	96,522	-	-	96,522	51,238
Investments	4c	-	-	-	-	-
Total income		766,595	112,169	114,965	993,729	716,714
Expenditure on:						
Charitable activities	5	187,627	461,164	195,087	843,878	635,864
Total expenditure		187,627	461,164	195,087	843,878	635,864
Net income/(expenditure) for the year		578,968	(348,995)	(80,122)	149,851	80,850
Transfers between funds		(205,886)	205,886	-	-	-
Net movement in funds		373,082	(143,109)	(80,122)	149,851	80,850
Reconciliation of funds:						
Fund Balances b/f at 1 January 2024		334,745	- 69,402	1,209,144	1,474,487	1,393,637
Fund Balances c/f at 31 December 2024		707,827	- 212,511	1,129,022	1,624,338	1,474,487

MANCHESTER ALLIANCE CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2024

Charity No. 1092291
Company No. 3120814

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Fixed assets					
Tangible assets	10	33,046	1,527,256	1,560,302	1,588,268
Concessionary loan	11	-	3,100	3,100	4,300
Current assets					
Stock	12	278	-	278	278
Debtors	13	962	130,281	131,243	65,209
Cash at bank and in hand		523,073	(137,470)	385,603	295,124
Creditors: amounts falling due within one year	14	524,313 (62,043)	- (109,658)	517,124 (171,701)	360,611 (167,853)
Net current assets		462,270	(116,847)	345,423	192,758
Total assets less current liabilities		495,316	1,413,509	1,908,825	1,785,326
Creditors: amounts falling due after one year	15	-	(284,487)	(284,487)	(310,839)
Total net assets		495,316	1,129,022	1,624,338	1,474,487
Funds of the Charity					
Unrestricted funds		495,316	-	495,316	265,343
Restricted funds		-	1,129,022	1,129,022	1,209,144
Total funds	16	495,316	1,129,022	1,624,338	1,474,487

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by all trustees/directors, and authorised for issue on 6th March 2025.
and signed on their behalf by


Wai Chor Chiu (Mar 10, 2025 21:34 GMT)
Rev. Wai Chor Chiu, Chairman
Trustee


Yin Man Andy Chan (Mar 11, 2025 19:39 GMT)
Yin Man Andy Chan, Treasurer
Trustee

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Basis of preparation

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

Manchester Alliance Church constitutes a public benefit entity as defined by FRS102.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to adopt going concern basis in preparing the accounts.

2. Accounting policies

2.1 Funds Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charity's charitable objectives unless the funds have been designated for specific purposes.

Restricted funds are subject to specific restrictive conditions imposed by donors or through the terms of an appeal. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.2 Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid is included in income when there is a valid declaration from the donor.

Income from investment relates to bank interest received is recognised when the amount is certain.

No amounts are included in the accounts for services donated by volunteers.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

2.3 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accrual basis when a liability is incurred. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Direct costs attributable to a single activity are allocated directly to that activity.

Costs of charitable activities relate to the operation of the charity comprising direct charitable expenditure to meet the objectives of the charity. Support costs and governance costs relate to the management and operation of the charity and also in compliance with constitutional and statutory requirements.

2.4 Tangible fixed assets

Capital expenditure is stated at cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of each asset over its expected useful life as follows:-

Leasehold property and improvements	2% straight line basis
Computer and equipment	25% reducing balance basis

2.5 Stock

Stock is valued at the lower of cost or net realisable value after making allowance for obsolete and slow moving items.

2.6 Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

2.7 Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to settle the debt. Amounts which are owed in more than a year are shown as long term creditors.

2.8 Foreign currency translation

Transactions in foreign currency are recorded in sterling at the rate of exchange ruling on the date of transactions or the average exchange rate of the year where applicable. Monetary assets and liabilities denominated in foreign currency are re-translated at the rate of exchange ruling at the balance sheet date.

2.9 Taxation

Manchester Alliance Church, as a registered charity, is exempt from taxation of its income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that they are applied to its charitable objectives. No tax charge arises on the results of the year.

3. Company status

Manchester Alliance Church is a company limited by guarantee. Every member of the Church undertakes to contribute such amount as may be required not exceeding £1 in the event of the company being wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the company's debts and liabilities contracted before he or she ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributions among themselves.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

4. Income and endowments from

	Unrestricted funds		Restricted funds	Total funds 2024	Unrestricted funds		Restricted funds	Total funds 2023
	General Fund	Designated Fund			General Fund	Designated Fund		
	£	£	£	£	£	£	£	£
a. Donations								
General Fund (local donations)	652,812	-	-	652,812	515,931	-	-	515,931
General Fund (overseas donations)	-	-	-	-	-	-	-	-
Mission Fund	-	40,529	-	40,529	-	6,665	-	6,665
Personnel Fund	-	71,640	-	71,640	-	21,750	-	21,750
Property Fund (local donations)	-	-	29,821	29,821	-	-	38,079	38,079
Property Fund (overseas donations)	-	-	-	-	-	-	-	-
Charity Fund	-	-	16,237	16,237	-	-	15,936	15,936
Bursary Fund	-	-	100	100	-	-	565	565
Gift Aid	-	-	68,807	68,807	-	-	54,594	54,594
Fellowships Offerings	17,261	-	-	17,261	11,956	-	-	11,956
Other	-	-	-	-	-	-	-	-
	<u>670,073</u>	<u>112,169</u>	<u>114,965</u>	<u>897,207</u>	<u>527,887</u>	<u>28,415</u>	<u>109,174</u>	<u>665,476</u>
b. Charitable activities								
Chinese Language School	14,652	-	-	14,652	13,677	-	-	13,677
Summer and Welcome Camps	81,870	-	-	81,870	37,561	-	-	37,561
	<u>96,522</u>	<u>-</u>	<u>-</u>	<u>96,522</u>	<u>51,238</u>	<u>-</u>	<u>-</u>	<u>51,238</u>
c. Investments								
Bank interest	-	-	-	-	-	-	-	-
Total income	<u>766,595</u>	<u>112,169</u>	<u>114,965</u>	<u>993,729</u>	<u>579,125</u>	<u>28,415</u>	<u>109,174</u>	<u>716,714</u>

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Expenditure on charitable activities

	Note	Unrestricted funds		Restricted funds	Total funds 2024	Unrestricted funds		Restricted funds	Total funds 2023
		General Fund £	Designated Fund £	£	£	General Fund £	Designated Fund £	£	£
Direct Charitable Expenditure									
Donation - Mission Fund	6	-	62,654	-	62,654	-	44,324	-	44,324
Church Tithe Donation		0	-	-	0	21,155	-	-	21,155
Donation - Charity Fund		-	-	17,743	17,743	-	-	17,636	17,636
Theological student grant		-	-	-	-	-	-	285	285
Theological student placement		-	-	-	-	-	-	-	-
Children Sunday School		1,186	-	-	1,186	1,327	-	-	1,327
Chinese Language School		4,678	-	-	4,678	3,677	-	-	3,677
Fellowships		35,955	-	-	35,955	21,489	-	-	21,489
Congregational costs		37,359	-	-	37,359	22,222	-	-	22,222
Summer camp and project		39,920	-	-	39,920	18,782	-	-	18,782
Welcome camp and programme		10,992	-	-	10,992	9,337	-	-	9,337
		130,090	62,654	17,743	210,487	97,990	44,324	17,921	160,235
Support and governance costs									
Staff costs	7	-	398,510	-	398,510	-	269,078	-	269,078
Ministers working expenses		2,083	-	-	2,083	2,116	-	-	2,116
Staff working expenses		11,030	-	-	11,030	10,379	-	-	10,379
Venue Contribution for Branch churches		0	-	60,138	60,138	38,148	-	-	38,148
Printing and stationery		3,653	-	-	3,653	2,793	-	-	2,793
Office equipment and repair		-	-	-	-	0	-	-	-
Computer repair and upgrades		5,033	-	-	5,033	8,456	-	-	8,456
Telephone and internet charges		5,394	-	-	5,394	4,835	-	-	4,835
Staff Welfare		-	-	-	-	-	-	-	-
Church cleaning		11,312	-	-	11,312	8,652	-	-	8,652
Hospitality		-	-	-	-	215	-	-	215
Sundry expenses		7,248	-	-	7,248	5,467	-	-	5,467
Professional fees		2,201	-	-	2,201	1,762	-	-	1,762
Accountancy fees	9	550	-	-	550	525	-	-	525
Bank charges		2,621	-	-	2,621	2,276	-	-	2,276
Depreciation		6,412	-	42,780	49,192	4,522	-	42,778	47,300
Premises maintenance and repair		-	-	8,400	8,400	-	-	5,579	5,579
Church centre utilities		-	-	-	-	-	-	-	-
- building service charge		-	-	16,982	16,982	-	-	14,625	14,625
- electricity		-	-	21,867	21,867	-	-	20,917	20,917
- water		-	-	1,853	1,853	-	-	1,518	1,518
- waste collection charge		-	-	1,549	1,549	-	-	1,414	1,414
Bank loan interest		-	-	21,888	21,888	-	-	21,507	21,507
Insurance		-	-	2,374	2,374	-	-	6,820	6,820
Exchange loss (gain)		-	-	(487)	(487)	-	-	1,247	1,247
		57,537	398,510	177,344	633,391	90,145	269,078	116,406	475,629
Total expenditure on charitable activities		187,627	461,164	195,087	843,878	188,135	313,402	134,327	635,864

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of donations

	2024	2023
	£	£
Donations to Chinese Alliance Churches Union (UK) (see note 8.3)	39,154	34,024
Donations to missionaries	3,882	300
Donations to UFM Worldwide	-	1,500
Donations to HKAM (Hong Kong Alliance Mission)	8,000	4,500
Donations to Serving In Mission (SIM)	-	1,000
Donations to Hong Kong Frontiers	-	1,000
Donations to Chinese Overseas Christian Mission (COCM)	-	1,000
Donations to Alexandria Library	1,500	1,000
Donations to International Mission to Jewish People	1,000	-
Donations to Youth With A Mission Training Centre	4,000	-
Donations to One Circle	2,000	-
Supporting mission projects	3,119	-
	62,654	44,324

7. Staff costs

	2024	2023
	£	£
Salaries and wages	353,672	240,836
Social security costs	28,251	16,336
Pension costs (defined contribution scheme)	16,587	11,907
Other employee benefits	-	-
	398,510	269,078

No employee received employee benefits of more than £60,000 during the year (2023 : £Nil)

The average number of employees calculated on the basis of full-time equivalents during the year is as follows :-

	2024	2023
Charitable activities	11	7
Office Administration	3	3
	14	10

The above staff costs included remuneration and benefits paid to the trustee, Rev Wai Chor Chiu totalling £ 57,722 as detailed in note 8.1.

Some Church staff are employed by a related entity, Chinese Alliance Churches Union (UK) to work for the Church. As at 31/12/2024 there were 1 members of Staff employed through CACU and 13 employees employed through Manchester Alliance Church.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

8. Transactions with trustees and related parties

8.1 Trustees' remuneration and benefits

During the year, one of the trustees, Rev Wai Chor Chiu received total remuneration and benefits in the capacity as the minister-in-charge of the Church as follows: -

	2024 £	2023 £
Salaries	49,150	45,309 (reimbursed CACU (UK))
Social security costs	4,889	4,097 (reimbursed CACU (UK))
Pension contribution	3,683	3,398 (reimbursed CACU (UK))
Other benefits - visa application fees	-	-
	<u>57,722</u>	<u>52,804</u>

Shin Ting Cindia Lau (wife of Rev Wai Chor Chiu) received £2,300 for worship sessions during the year

No other trustees received remuneration or other benefits from the charity during the year (2023 : £Nil) .

8.2 Trustees' expenses

Expenses were incurred by Rev Wai Chor Chiu during the year as detailed below and these were wholly in fulfilment of charity objectives.

	2024 £	2023 £
Mileage allowance	525	646
Car parking space	1,384	1,383
Mobile phone bills	84	80
Book allowance	91	5.78
	<u>2,084</u>	<u>2,116</u>

No other trustees were paid any expenses during the year (2023 : £Nil).

8.3 Transactions with related party

The Church is a permanent member of Chinese Alliance Churches Union (UK) as set out in the Articles of Association. During the year, the Church has undertaken the following transactions with CACU (UK) :-

	2024 £	2023 £
Contribution to CACU (UK) for the Church personnel	50,893	90,668
Donations to CACU (UK) General Fund	21,239	21,284
Donations to CACU (UK) Mission Fund	13,915	7,654
Donations received from CACU (UK) for office hire	4,950	4,950
Donations to CACU (UK) for supporting Crewe pastor employment	1,000	1,596
Contribution to CACU (UK) for Spring conference registration fees	-	507
Donations to CACU (UK) raised from Car boot sale	-	1,586
Donations to CACU (UK) for supporting Pastor Luis Sanchez	4,000	3,500
Donations to CACU (UK) for supporting HKAM	8,000	-
Donations to CACU (UK) for supporting Mission trip Peru	1,500	-
Donations to CACU (UK) for supporting church planting projects	1,930	-

9. Analysis of governance costs

	2024 £	2023 £
Independent examiner's fee		
- Examination of the financial statements	<u>550</u>	<u>525</u>

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

10. Tangible Fixed Assets

	Computer & Equipment £	Long Leasehold Building £	2024 Total £	2023 Total £
<u>Cost</u>				
Balance as at 1 January 2024	77,555	2,138,983	2,216,538	2,203,910
Additions	21,226	-	21,226	12,628
Disposals	-	-	-	-
Balance as at 31 December 2024	98,781	2,138,983	2,237,764	2,216,538
<u>Depreciation</u>				
Balance as at 1 January 2024	59,323	568,947	628,270	580,970
Charge for the year	6,412	42,780	49,192	47,300
Disposals	-	-	-	-
Balance as at 31 December 2024	65,735	611,727	677,462	628,270
<u>Net Book Value</u>				
As at 31 December 2024	33,046	1,527,256	1,560,302	1,588,268
As at 31 December 2023	18,232	1,570,036	1,588,268	1,622,939

The leasehold building is purchased under a long lease of 999 years and is primarily held for charity use.

11. Concessionary Loan

	2024 £	2023 £
Loan to individual	3,100	4,300

The interest free loan is provided to the borrower who commenced a theological course of three years term in 2017 at a recognised institute. The purpose of the loan is used exclusively for tuition fee and living costs of the borrower. The loan shall be repaid by monthly instalments within 3 years after the course completion. The borrower has started repayment of £100 monthly from August 2022.

12. Stock

	2024 £	2023 £
Books	278	278

13. Debtors

	2024 £	2023 £
Concessionary loan (see note 11)	3,100	4,300
Tax Rebate	101,698	32,891
Prepayments & Accrued Income	6,011	9,272
Other Debtor	23,533	23,046
	134,343	69,509

The Other Debtor is Hong Kong Alliance Mission which collects overseas donations in HKD towards the Church Building Project on behalf of the Church. As at 31/12/2024, the accumulated balance of HKD229,183 equivalent to £23,533 is in the custody of HKAM. During the year, HKAM didn't receive donations for and on behalf of the Church.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

14. Creditors : Amounts falling due within one year

	2024	2023
	£	£
Secured bank loan (see note 15)	35,935	34,860
Unsecured loans from individuals (see note 15)	10,000	44,500
Received in advance	8,000	-
Accruals	67,766	38,493
Unsecured loans from Manchester Alliance Mandarin Fellowship	50,000	50,000
	<u>171,701</u>	<u>167,853</u>

15. Creditors : Amounts falling due after more than one year

	2024	2023
	£	£
Secured bank loan	284,487	310,839
Unsecured loans from individuals	-	-
Unsecured loans from Manchester Alliance Mandarin Fellowship (see note 14)	-	-
	<u>284,487</u>	<u>310,839</u>

The Church's long leasehold building is pledged as a security to the bank for the loan facility of 25 years term.

The rate of interest is calculated on a floating rate basis equal to the aggregate of the margin of 1.5% per annum and the Base Rate until the third anniversary of 1st July 2008. From 1st July 2011 onwards, the rate of interest remains at the aggregate of the margin of 1.5% per annum and the Base Rate as specified by the bank.

The secured bank loan is repayable by 107 monthly instalments as follows and are currently based on equal capital repayments :

	2024	2023
	£	£
In one year or less	35,935	34,860
Between one and two years	35,935	34,860
Between two and five years	107,806	104,581
After five years	140,746	171,398
	<u>320,422</u>	<u>345,699</u>

Unsecured interest-free loans from individuals represent borrowings to provide finance for the building fitting out work. The year end balances of these loans amounted to £10,000 are repayable as follows :

	2024	2023
	£	£
In one year or less	60,000	94,500
Between one and two years	-	-
Between two and five years	-	-
	<u>60,000</u>	<u>94,500</u>

Unsecured interest-free loans from Manchester Alliance Mandarin Fellowship represent borrowings to provide finance for the building fitting out work. The year end balances of these loans amounted to £50,000 are wholly repayable in one year.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

16. Statement of Funds (Continued)

Designated Fund

A designated fund is a particular form of unrestricted funds, consisting of amounts of unrestricted funds which have been allocated or designated for specific purposes by the church itself. The use of designated funds for their designated purposes will remain at the decision of the directors.

Personnel Fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used for the employment of ministers and church workers. £137,257 has been designated from General Fund to Personnel Fund throughout the year (£142,469 in 2023).

Mission Fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used for the advancement of national and world-wide mission primarily but not exclusively through church planting. £68,629 has been designated from General Fund to Mission Fund throughout the year (£59,219 in 2023).

Restricted fund

Restricted funds are funds subject to specific conditions, imposed by the donors and binding on the directors or the Church Council. They represent unexpended restricted income and/or assets to which restrictions as to their use apply. The conditions may alternatively be imposed not by the donors but by the trusts relating to the donation.

Property fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to acquire any church properties or maintain properties belonging to the Church. £Nil has been designated from General Fund to Property Fund throughout the year (£nil in 2023).

Charity fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to individuals who are unconnected with the Church Council members and who encounter short term financial hardship or Christian charities whose purposes are to provide humanitarian aids to the poor in general. £Nil has been designated from General Fund to Charity Fund throughout the year (£Nil in 2023).

Bursary fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to certified individuals who undertake qualified theological courses organized by a recognized institute. In return, the recipient of the bursary is expected to work for the Church or the Union for a period of time if there are vacancies at the time of their graduation. £Nil has been designated from General Fund to Bursary Fund throughout the year (£Nil in 2023).

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

16. Statement of Funds

	Balance 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance 31 December 2024 £
Unrestricted Funds					
General Fund	334,745	766,595	(187,627)	(205,886)	707,827
Designated Funds					
Personnel Fund	(105,640)	71,640	(398,510)	137,257	(295,253)
Mission Fund	36,238	40,529	(62,654)	68,629	82,742
	(69,402)	112,169	(461,164)	205,886	(212,511)
Total Unrestricted Funds	265,343	878,764	(648,791)	-	495,316
Restricted Funds					
Property Fund	1,194,125	98,628	(177,344)	-	1,115,409
Charity Fund	8,339	16,237	(17,743)	-	6,833
Bursary Fund	6,680	100	0	-	6,780
Total Restricted Funds	1,209,144	114,965	(195,087)	-	1,129,022
Total Funds	1,474,487	993,728	(843,878)	-	1,624,338

	Balance 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance 31 December 2023 £
Unrestricted Funds					
General Fund	145,443	579,125	(188,135)	(201,688)	334,745
Designated Funds					
Personnel Fund	(781)	21,750	(269,078)	142,469	(105,640)
Mission Fund	14,677	6,665	(44,324)	59,219	36,238
	13,896	28,415	(313,402)	201,688	(69,402)
Total Unrestricted Funds	159,340	607,540	(501,537)	-	265,343
Restricted Funds					
Personnel Fund					
Mission Fund					
Property Fund	1,217,857	92,674	(116,406)	-	1,194,125
Charity Fund	10,040	15,935	(17,636)	-	8,339
Bursary Fund	6,400	565	(285)	-	6,680
Total Restricted Funds	1,234,297	109,174	(134,327)	-	1,209,144
Total Funds	1,393,638	716,714	(635,864)	-	1,474,487

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

17. Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds 2024
	General Fund	Designated Fund		
	£	£	£	£
Fixed Assets	33,046	-	1,527,256	1,560,302
Non-Current Assets	-	-	3,100	3,100
Current Assets	736,824	(212,511)	(7,189)	517,124
Current Liabilities	(62,043)	-	(109,658)	(171,701)
Long Term Liabilities	-	-	(284,487)	(284,487)
Net Assets as at 31 December 2024	707,827	(212,511)	1,129,022	1,624,338

	Unrestricted funds		Restricted funds	Total funds 2023
	General Fund	Designated Fund		
	£	£	£	£
Fixed Assets	18,232	-	1,570,036	1,588,268
Non-Current Assets	-	-	4,300	4,300
Current Assets	346,892	(69,402)	83,121	360,611
Current Liabilities	(30,379)	-	(137,474)	(167,853)
Long Term Liabilities	-	-	(310,839)	(310,839)
Net Assets as at 31 December 2023	334,745	(69,402)	1,209,144	1,474,487

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

18. Agency Receipts and Payments

There are amounts collected by MAC on behalf of designated organisations, which are then paid directly to the organisation. MAC is acting as an intermediary and therefore the income and expenditure doesn't form part of the overall income and expenditure for MAC.

The following amounts have been received on behalf of the organisation and paid out direct to the organisation.

Organisation	2024	2023
	£	£
Chinese Christian Herald Crusades, Inc.	2000.00	
Amazing Grace Worship Music Ministry Limited	1999.43	
Christian and Missionary Alliance (ESL program)	1000.00	
Chinese Alliance World Fellowship	2500.00	
Christian International Training Centre (CITC building project)	2500.00	
Chinese Christian Herald Crusades UK (英國號角)	2000.00	1500.00
Christian concern	1000.00	1000.00
Operation Mobilisation (OM)	1000.00	
OMF International (UK)	1000.00	
Nazarene Theological College	2000.00	
China Graduate School of Theology	2000.00	1500.00
Alliance Bible Seminary	2000.00	1500.00
Christian International Training Centre (CITC)	2000.00	3000.00
CACU Church planting projects	2975.57	
Hong Kong Association of Christian Music Ministry Ltd. (HKACM)	2000.00	2000.00
One Circle (同心圓)	2000.00	1500.00
Fellowship of Evangelical Students (H.K.)	2000.00	2000.00
Chinese Bible International Ltd. (漢語聖經協會)	1500.00	
Scripture Union		2000.00
Crewe Alliance Church (supporting pastor's employment (CACUUK))		1000.00
Chinese Alliance Churches Union (UK) (CACU church planting projects)		1929.76
Great Wall Education Foundation		2000.00
Chinese Christian Herald Crusades, Inc.(角聲)		1615.80
	33475.00	22545.56

2024 MAC Annual Financial Report - Final

Final Audit Report

2025-03-11

Created:	2025-03-10
By:	Hannah Murray (info@hannahmurrayaccountancy.co.uk)
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"2024 MAC Annual Financial Report - Final" History

-  Document created by Hannah Murray (info@hannahmurrayaccountancy.co.uk)
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2025-03-11 - 01:28:52 GMT- IP address: 140.248.40.25
-  Document e-signed by Yin Man Andy Chan (andy.chanyinman@gmail.com)
Signature Date: 2025-03-11 - 19:39:58 GMT - Time Source: server- IP address: 176.27.237.155
-  Agreement completed.
2025-03-11 - 19:39:58 GMT

MANCHESTER ALLIANCE CHURCH

England & Wales - Charity number 1092291

Accounts

**MANCHESTER ALLIANCE CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

**COMPANY REGISTRATION NUMBER : 3120814
CHARITY REGISTRATION NUMBER: 1092291**

MANCHESTER ALLIANCE CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are also the directors for the purpose of company law, present their report together with the financial statements of Manchester Alliance Church for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in Note 2 and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 , Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) , and with the Charities Act 2011.

1. Reference and Administrative Details

Charity Name	Manchester Alliance Church
Charity Registration Number	1092291
Company Registration Number	3120814
Registered Office	Manchester Alliance Church Unit 9, The Quadrangle Hulme Street Manchester M1 5GL

Board Members (Directors and Trustees)

The following directors and trustees held office from 1 January 2023 to the date of this report unless otherwise stated : -

Chairman	Rev. Wai Chor Chiu, Minister-in-charge
Treasurer	Yin Man Andy Chan (re-elected on 26/03/2023)

Other Board Members	Bernard Lam (re-elected on 26/03/2023)
	Hiu Tung Angel Wong (re-elected on 26/03/2023)
	Doris B.K. Liem (re-elected on 26/03/2023)

Independent Examiner	Hannah Murray Accountancy 61 Falconers Green Westbrook Warrington Cheshire WA5 7XF
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Bankers	Barclays Bank Plc Manchester City Office Branch 51 Mosley Street Manchester M2 3HQ
	The Bank of East Asia Limited 3-5 Charlotte Street Manchester M1 4DA
	HSBC Bank Plc 100 King Street Manchester M2 4WU

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
(CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2. Objectives and Activities

Aim and Purposes

The Manchester Alliance Church seeks to be an indigenous evangelical church with a distinctive theological character in federation with the Chinese Alliance Churches Union the advance of His Church in Great Britain, and to promote a missionary base for national and world-wide evangelization in affiliation with the Alliance World Fellowship.

Objectives

- (i) promoting the Christian Faith in the United Kingdom and in all parts of the world in accordance with the Doctrinal Statement set out in Appendix 1, including (but not limited to) by all or any of the following means:
 - a) The proclamation of the Gospel of the Lord Jesus Christ to people of all nations, and in particular (but not exclusively) those who speak Mandarin and/or Cantonese, and the discipleship of all those who become Christians through receiving the Lord Jesus Christ as Saviour and Lord so that they may grow in spiritual maturity and understanding.
 - b) Fostering growth of the Church as an indigenous body of Christ.
 - c) The education and training of Christians for the ministries of the Church both at home and overseas and the encouragement of Christians to become established as active members of their local churches.
 - d) Facilitating evangelism and Christian training that agree with the Doctrinal Statement and conduct their affairs consistently with it.
 - e) Providing charitable activities/services which are compatible with promoting the Christian Faith in accordance with the Doctrinal Statement.
- (ii) Letting out the Church's facilities for educational and other charitable activities which are compatible with promoting the Christian Faith in accordance with the Doctrinal Statement.

Principal Activities

The principal activities of the Church during the year was that of a charity to hold Worship services in different locations within or adjacent to the Greater Manchester, to organise fellowships in different age groups and to offer courses of Christian education, with the purposes of preaching the gospel, equipping and caring believers. The Church also provide services to the local community for witnessing the Christian faith.

Public Benefit

The trustees confirm that they have, when and where necessary to do so, paid regard to the Charity Commissioner's Guidance on Public Benefit when considering and making its decisions. Activities undertaken to further the charity's purposes for the public benefit are show in the Review of Achievements and Performance/Development section of this report.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Achievements and Performance

Benefitted by the influx of BNO Visa immigrants from Hong King, the church is keep growing in terms of the size of the congregation. However, when comparing with the figure in 2022, the growth rate in 2023 has slowed down. In 2023, it is about 25% of increment of the original size of the congregation, which is around 400 people recently joining our church including adults, children and teenagers, making the church as one of the fastest growing churches in the UK with the number of participants up to 2,000.

As the Church Centre in Manchester City is fully occupied, it comes to saturation with crowded people on both Saturdays and Sundays. In 2022, we identified a potential location to plant a church in Stockport and encouraged those who have lived in the area to consider to worship there so that they can also invite their neighbours to join the church. Being accepted by Cheadle Hulme Methodist Church to let us worship in their venue, apart from Sale in Trafford and Warrington Town Centre, the church has started Sunday service in Cheadle Hulme since June 2023. Currently, the church holds 8 Cantonese services and 1 English service every week.

I. Saturday and Sunday Worship Attendance

Weekly recorded attendance of Worship on Saturdays and Sundays in average in 2023:

Month *Avg. Attendance	1	2	3	4	5	6	7	8	9	10	11	12
MAC Cantonese	549	589	615	664	630	651	628	573	637	607	634	599
MAC English	49	52	53	50	47	45	43	43	49	47	47	50
MAC Total	598	641	668	714	677	696	671	616	686	654	681	649
Trafford Church	272	280	299	287	314	292	288	293	325	318	328	305
Warrington Church	230	241	219	242	252	266	259	249	291	290	276	283
Cheadle Hulme Church						88	83	80	106	99	101	107
Total for all churches (A)	1100	1162	1186	1243	1268*	1342	1301	1238	1408	1373^	1386	1344

* The figure was adjusted because 58 people joined the worship held in the Union's Spring Conference

^ The figure was adjusted because 59 people joined the worship held in the Welcome camp on 22/10.

MANCHESTER ALLIANCE CHURCH**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****Children Sunday School and Saturday Bible School Attendance**

Children Sunday School or Saturday Bible School is held in MAC and other churches while worship for adults is taking place. Weekly attendance in average is recorded as follows:

Month *Avg. Attendance	1	2	3	4	5	6	7	8	9	10	11	12
MAC	114	129	124	117	121	119	78	79	94	105	106	96
Trafford Church	79	82	82	78	79	73	75	74	97	90	95	85
Warrington Church	76	82	79	81	89	87	72	54	88	86	87	87
Cheadle Hulme Church						18	21	14	28	25	30	34
Total for all churches(B)	269	293	285	276	289	297	246	221	307	306	318	302

Teenagers' Fellowship Attendance

Teenagers' fellowship are held in MAC and other churches while worship for adults is taking place. Weekly attendance in average is recorded as follows:

Month *Avg. Attendance	1	2	3	4	5	6	7	8	9	10	11	12
MAC	102	115	112	104	107	101	75	75	122	118	109	112
Trafford Church	36	35	36	32	34	27	30	15	27	37	40	34
Warrington Church	27	25	27	43	63	65	67	77	102	111	110	86
Cheadle Hulme Church						32	32	19	43	43	45	43
Total for all churches(C)	165	175	175	179	204	225	204	186	294	309	304	275

Congregation size (A+B+C)

Month *Avg. Attendance	1	2	3	4	5	6	7	8	9	10	11	12
Adults	1100	1162	1186	1243	1268	1342	1301	1238	1408	1373	1386	1344
Children	269	293	285	276	289	297	246	221	307	306	318	302
Teenagers	165	175	175	179	204	225	204	186	294	309	304	275
Total for all churches(C)	1534	1630	1646	1698	1761	1864	1751	1645	2009	1988	2008	1921

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(CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

II. Pastoral Ministry

(i) Fostering the spiritual life

- (a) The church continued to try her best to accommodate those who are eager to worship with us by providing services in different time and locations.
- (b) The theme of 2022-23 (January to June) is 'Fellowship in furtherance of the Gospel' and then a new theme is 'Living Worship Dedicated Ministry from July 2023 until the end of 2024. Pastors preached from the book of Judges and Hallelujah Psalms systematically in 2023.
- (c) Apart from prayer meeting being incorporated into each worship of 4th week after the sermon, the church introduced worship and prayer meeting every quarter in the second half of the year to encourage the congregation to pray devotedly through contemporary christian worship.
- (d) Bible study groups held once a month are established for each fellowship. Church leaders led pre-study for all the group leaders. We started to study 1 Corinthians from the second half of the year. As more groups are formed in different fellowships, our pastors provided small group leader training for those currently serving or showing their interest to serve.
- (e) Baptism Class: 2 Baptism were held in 2023. One in April and one in October. 34 people participated the baptism in total. Besides, 24 people were transferred their membership into MAC from other churches.

(ii) Fellowships and Pastoral care

- (a) Manchester Church set up a number of fellowships based on the age groups including Teenagers (Timothy and Onigiri), Young Adults (AYPF and Daniel) and Adults (Elim, Emmanuel, FHL, Caleb, and Tea Group for elderly or retired people), fellowships for HongKongers (Joshua and Ezra). Trafford Church also develops fellowships like Manchester Church while Warrington and Cheadle Hulme Church set up many cell groups instead.
- (b) Apart from programmes arranged by the fellowship committee to build up the relationship of the fellowship participants, supporting and caring for one another are also encouraged to be done within the fellowship. Besides, Visiting and Caring Ministry is set up to support pastoral care. The pastors of the Ministry form visiting teams to support and encourage those who are not well by home visit.
- (c) In 2023, there have been a few believers or believers' family members who rested in peace. The church arranged Christian funeral for them and comforted those families in grief.

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III. Evangelism & Mission

- (i) Evangelistic meetings: In 2023, Manchester Church held an evangelistic meeting in March and Warrington Church held another in September. Both meetings were organised with the support of Christian Music Organisations from Hong Kong, serving more than 200 non-believers altogether.
- (ii) Mission Ministry
 - (a) The church continued to support Pastor Lucho Sanchez working as a local missionary of cross-cultural mission in church. A programme called 'Exploring Jesus' has been started in 2023, with the purpose of outreaching to the unreached people in the community. Besides, the Church established good relationship with other ethnic groups in the community and shared Christian faith with them.
 - (b) Starting from 2023, the Church organises Joint Church Worship for Mission since the Church has planted 3 more churches. It aims to connect the believers living in different locations to focus on missional work.
 - (c) The Church supported financially some missionaries, mission organisations and the believers in the Church to join short term mission trip. In 2023, 3 people joined the trip to Thailand organised by Chinese Alliance Churches Union (UK).
- (iii) Church Planting in Trafford, Warrington and Cheadle Hulme
 - (a) Both Trafford and Warrington Church were founded in 2021. They have grown rapidly with maturity reaching a number of more than 400 people (including children and teenagers) for each of them.
 - (b) The Church formed a fellowship for the believers living in Stockport in January and aimed to start a worship. The Church is grateful with the help of Cheadle Hulme Methodist Church renting their venue for the fellowship to organise their worship in the

IV. Christian Education

Cantonese Bible Courses in 2023 are as below:

Courses provided by the Church

From left brain to right brain	48
Introduction to the Bible	28
Calling and Mission	26
The Life of Christ	19
Contemporary Perspective on Ministry	29
The Life of Fellowship	43

Courses provided by China Graduate School of Theology

Word of Life –Ruth	45
Word of Life –Ezekial I	44
James (Sunday School by CGST)	21
Living out the value of true self	21

Two Seminars on the topics of heresy and exorcism given by the wife of Rev Teng in Nov and Dec: 164 & 225 respectively.

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V. Other Special events in 2023

Special events	Attendance
Union Spring Conference	58
Summer Holiday camp	69
Teens camp	96
AYPF welcome camp	59
Gratitude Dinner	170
Worship and Prayer Meeting in Sep and Dec	Sep 90/ Dec 36

VI. Outreach and Serving the Community

The Church provided the following activities and service for the congregation and the local community in 2023

- (i) Recreational Activities: Badminton group, Walking group and Coffee Bar
- (ii) Counselling Service
- (iii) Chinese Language School and Parents' seminar

VII. Pastoral Staff

- (i) Rev. Wai Chor Chiu is the Minister-in-charge. He focuses on preaching, teaching, leading the development of the church, strategising pastoral work and mission and handling administrative work.
- (ii) Rev Ping Pandora Li is Counselling pastor who provides counselling service in the community who speak Cantonese and Mandarin, provides related training and supports adult fellowship.
- (iii) Pastor Chi Pang Winson Chan and Rev Ka Chun Louis Yeung served for church planting projects in Warrington and Trafford respectively.
- (iv) Rev Florence Wong joined the pastoral team in May and served to plant a church in Cheadle Hulme.
- (v) Pastor Ka Yau Benjamin Cho is the pastor of youth ministry. He focuses on teenagers and young adults who come to the church on Saturday and Sunday.
- (vi) Pastor Tobey Chan is newly employed in November to serve teenagers, young career people and Ezra Fellowship for HongKongers.
- (vii) Ms. Mei Fong Liu (voluntary pastor for elderly) served the elderly in the church and led Caleb fellowship until she retired in May.
- (viii) Pastor Alan C. K. Ho (voluntary pastor) assists home visit, adult ministry and preaching in service.
- (ix) Pastor Paul Siu (voluntary pastor) helps supporting Joshua fellowship for HongKongers and preaching in service.
- (x) Rev Alex Yip is the missionary sent by the Christian organisation One Circle, voluntarily supporting Joshua Fellowship, developing the brothers' group and preaching in the services.

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Manchester Alliance Church (Warrington)

Thank God for His guidance and protection, leading the MAC (Warrington) through an eventful year. Amidst the influx of Hong Kong immigrants, thousands have relocated to Warrington. Consequently, MAC began establishing a Christian community primarily for Hong Kong residents in Warrington in 2021. Over the past two to three years, our church membership has steadily grown. Presently, we have around 270 adults attending our adult worship services, approximately 80 children participating in children's worship, and about 90 teenagers joining our youth meetings. As a result, MAC (Warrington) is progressing toward becoming a 500-member strong church. With the increasing number of church members, the challenges we face also grow. To address these current circumstances and challenges, the church must adapt and evolve accordingly.

Establishment of Worship Teams

During the period of June to July 2023, we formed two worship teams. We thank the Lord for providing musicians and sufficient vocalists who are willing to serve the church through music. The primary purpose of establishing worship teams is to enhance the worship atmosphere of the church, so that the congregation can engage more fully in worship. We are grateful that, in addition to the worship teams, we have seen cooperation from various brothers and sisters serving as lead singers. They are willing to invest their efforts in arranging songs and incorporate different musical elements to enrich the worship segment. Thank the Lord, through the efforts of the worship team, we have taken another step towards the goal of "excelling in worship".

Establishment of Worship Welcoming Team

Due to manpower constraints, MAC (Warrington) has not previously assigned specific volunteers to welcome newcomers to worship gatherings. In order to "excelling in worship", we established a Worship Welcoming Team in February 2024, consisting of dedicated brothers and sisters responsible for welcoming new attendees. Whether newcomers are fellow believers or friends from outside the church who have not yet accepted the Gospel, we are willing to welcome them, allowing newcomers to integrate naturally into the church community without any awkwardness.

Establishment of Post-Worship Tea gathering

Post-worship tea gathering is a cherished tradition of local churches. MAC (Warrington) is also willing to follow by organizing tea gatherings after worship services. Through these gatherings, congregants can connect with one another, thus increasing their sense of involvement and belonging. Since the youth fellowship moved out of Holy Trinity Church and relocated to The Salvation Army Church for gatherings, we have had space to set up these gatherings. Thank the Lord, several brothers and sisters are willing to serve in these gatherings. Starting in mid-April 2023, post-worship tea gathering was introduced after Saturday worship. In mid-June of the same year, the said fellowship was also introduced after Sunday worship. With a beverage in hand and a few biscuits to share, casual conversations among brothers and sisters flow effortlessly.

Cell group (Adults/Family Ministry)

To connect and organize believers for easier care and pastoral support, MAC (Warrington) began establishing cell groups by the end of 2021. However, due to insufficient manpower, the development of cell groups stagnated. With the continuous increase in church membership, we had to address this issue. As a response, we established an "Online Fellowship" last year, with the fellowship meeting online twice a month, featuring icebreaker games, songs, scripture sharing, thematic messages, etc. The most essential part of the fellowship is the cell group discussion time. Considering the diverse family backgrounds of the brothers and sisters, we established eight small groups for the online fellowship. After several months of

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Manchester Alliance Church (Warrington) (Cont'd)

Cell group (Adults/Family Ministry)(cont'd)

group meetings, relationships within the small groups gradually developed. Indeed, the online fellowship was merely a platform with the purpose of establishing small cell groups. As each group operation became mature, the online fellowship accomplished its mission and ceased operation. Currently, we have a total of about sixteen care groups, each meeting regularly. May the Lord use each group to allow individuals to receive care and support from one another within the group.

Youth ministry

The youth ministry underwent significant changes in 2023. With the increasing number of participants, we successfully reached out The Salvation Army Church, located in the city center, and began utilizing their premises for youth gatherings in mid-April. Thanks to the ample space available at The Salvation Army Church, the youth ministry has overcome the previous limitation of bi-weekly meetings for both junior high and high school groups. Since April of the previous year, we have been hosting junior high and high school fellowship meetings every week, concurrently with the adult worship services. However, due to the continued growth in youth attendance, the facilities at The Salvation Army Church have become inadequate. Consequently, we recognize the need to seek out a larger space for the development of the youth ministry and prays for the Lord's provision in this matter.

Children ministry

In the past year, children's worship has developed steadily. With a relatively stable team of volunteers, children's ministry began organizing children into age-specific groups for pastoral care. Additionally, to instill the practice of worship and service from a young age, a "Little Worship Team" was established within the children's ministry to serve during children's worship services.

Golden Age Ministry/Senior Fellowship

After over a year of growth, the Senior Fellowship has seen a remarkable increase in attendance, from initially having just over ten participants to now regularly attracting over thirty, sometimes even close to forty attendees. To facilitate more opportunities for members to come together, starting in 2024, the fellowship meetings have been increased from monthly to bi-monthly. Among the fellowship participants, there are many who are receptive to the gospel. We pray for God's mercy, that each individual may come to accept His salvation.

Deepen partnership with Holy Trinity Church

Thank the Lord for His guidance, allowing MAC (Warrington) to continue using the strategically located Holy Trinity Church in the city center for gatherings. Since 2021, we have held joint worship services with Holy Trinity Church on Christmas and Easter. Furthermore, since the joint worship service began at Christmas 2022, the choir has been participating in these services. Indeed, the choir's singing has moved many brothers and sisters, especially local believers. We have witnessed local believers being moved to tears. We are grateful to the Lord for the choir's ministry. This year's Carol Service represents a major milestone as we formed a song offering team to help lead the congregation in praising the Lord. Additionally, the song offering team collaborated with brothers and sisters from Holy Trinity Church to conclude the service with a powerful joint choir performance, elevating the worship atmosphere to the peak.

Outlook and Prayer

As the attendance gradually increases, the youth ministry requires more spacious accommodations and sufficient manpower. We pray that the Lord will provide all these for the church. Besides, we are asking the Lord to raise up more brothers and sisters to become small group leaders, so that the small group ministry can develop healthily. Finally, we are asking the Lord to lead and establish worship teams for different age groups, so that praise and worship may fill the entire church, making us a community that proclaims the name of the Lord.

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Manchester Alliance Church (Trafford)

In the third year of the establishment of the MAC (Trafford), the regular attendees of the gatherings, both brothers and sisters, began to stabilize, and the population turnover gradually slowed down. The number of people attending the gatherings, including adults, teenagers, and children, has exceeded 540, with over 450 consistently attending. Additionally, there are more than 120 brothers and sisters involved in serving. Although there has been significant population turnover in the past year, with some members transferring to the MAC (Cheadle Hulme) for gatherings and service, this is a source of gratitude and blessing. Additionally, we are thankful for those brothers and sisters who, despite moving away from the Trafford area, still continue the gatherings and service due to the fellowship relationships established with Trafford members.

We are grateful for many brothers and sisters who understand the needs of MAC (Trafford). As a newly established branch, almost everything starts from scratch, requiring a large number of volunteers. Consequently, many brothers and sisters have responded to participate in service. Currently, there are over 120 individuals involved in serving, with more than 70 assisting in children and youth ministries.

Saturday worship services

Since September 2022, in addition to the regular Sunday worship, MAC (Trafford) has also started Saturday worship services as a means of dividing the congregation. This initiative encourages brothers and sisters who do not need to bring children or teenagers to attend the gatherings to switch to Saturday worship. Additionally, it encourages brothers and sisters who are involved in Sunday school or youth groups on Sundays to participate in Saturday worship. Initially, the attendance at the Saturday gatherings was around fifty to sixty people. However, seeing that there was still room to develop children's ministries on Saturdays, Saturday Children's Bible classes began in September 2023. Currently, approximately 100 people attend the Saturday worship services.

Mission Team and staff committee

Currently, decision-making and coordination at MAC (Trafford) are primarily handled by a Mission Team, consisting of Rev Louis Yeung, Sister Helen Chow, Sister Doris Liem, and Mrs. Yau, with meetings held approximately once a month. Additionally, we invite some dedicated brothers and sisters involved in serving to attend the Mission Team meetings. The current attendees include Brother Charles To, Sister Eva Ma, Brother Joe Kwong and Sister Joyce Tong. Currently, each fellowship ministry has established a staff committee to coordinate fellowship gatherings and to care for members of each group.

At present, the details of MAC (Trafford) services are as followed:

1. Sunday Worship: Every Sunday morning from 11:30 to 12:45, with approximately 250 attendees.
2. Saturday Worship: Every Saturday morning from 10:30 to 11:45, with approximately 100 attendees.
3. Children's Sunday School: Every Sunday morning from 11:30 to 13:00, divided into three classes: Love Class (N-Yr1), Joy Class (Yr2-Yr4), and Peace Class (Yr5-Yr6), with a total of approximately 90 children.
4. Children's Saturday Bible Class: Every Saturday morning from 10:30 to 12:00, divided into two classes: Patience Class (Yr1-Yr3) and Kindness Class (Yr4-Yr6), with a total of approximately 32 children.
5. Youth Fellowship: Every Sunday morning from 11:30 to 13:00, divided into three groups: Yin Yang Fried Rice Group (Yr7), Bubble Waffle Group (Yr8-Yr9), and John Group (Yr10-Yr12), with approximately 70 youth.
6. Elim Fellowship: Held on the second Saturday of each month, targeting young married couples, with approximately forty participants per meeting.

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Manchester Alliance Church (Trafford) (Cont'd)

At present, the details of MAC (Trafford) services are as followed (cont'd):

7. Emmanuel Fellowship: Held on the fourth Saturday of each month, targeting leisure groups, with approximately twenty participants per meeting.

8. Brothers' Fellowship and Bible Study Groups: Physical meetings are held once a month on Friday evenings, and an additional Bible study group is conducted online via Google Meet. Each meeting has participation from over ten individuals.

9. Sisters' Fellowship: Physical meetings are held once a month on Friday mornings, with approximately twenty participants per meeting. Additionally, two groups conduct monthly online Bible study sessions via Google Meet.

Outlook and Prayer

We continue to recruit additional teachers and assistants for both children's Sunday school and youth fellowship in order to accommodate a greater number of children and teenagers. At the same time, we need to care for the spiritual lives of the teachers and assistants; having more personnel available for rotation can help prevent them from becoming overly tired. Pray that the Lord will keep the teachers and teaching assistants in serving well and have spiritual growth. Pray that more people will participate in the ministry so that more people can share the ministry with each other and avoid burnout.

We've observed a notable presence of Cantonese-speaking elderly residents in our community. Consequently, over the past year, we've partnered with Hong Kong Women's Groups to arrange "Tea Gathering" sessions at Sale Town Center. These gatherings feature conversations and include basic health assessments. This initiative has drawn considerable interest from the elderly population and fostered opportunities for mutual connections. Our aim is to continue hosting "Tea Gathering" sessions at AMC on selected days this year, providing them with more time to convene and introducing them to our church community.

The focus of ministry development in 2024 will mainly be on four fellowship groups, with a clear emphasis on relationship building, strengthening faith, and spiritual growth, reducing the previous emphasis on thematic approaches to attract congregational participation. Within each fellowship, there will be more emphasis on Bible study, sharing, and prayer. Additionally, each fellowship will establish online Bible study groups, and leaders of these groups will have dedicated preparation time together.

On November 30, 2024, we extended an invitation to the Amazing Grace Worship Music Ministry to facilitate a worship workshop at MAC (Trafford). Following that, we will hold a spiritual revival meeting and a children's prayer gathering. May the Lord guide us in these endeavors.

Amidst the influx of Hong Kong immigrants, we are praying for everyone who comes to Trafford, whether adults, children, or youth, most of whom are newcomers to the UK. Praying for God's protection over their spiritual lives, mutual support, encouragement, and the gradual establishment of a spiritual family within the church.

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Manchester Alliance Church (Cheadle Hulme)

We commenced our 'Stockport' fellowship at the beginning of 2023. It is all by God's grace that we could rent the Cheadle Hulme Methodist Church, enabling us to have our first Sunday service, which began on June 4th of the same year. We also thank God for the sufficiency of spaces and volunteers, allowing us to start our Children's Sunday School and Youth Fellowship concurrently.

At the outset of our Sunday service, the average attendance comprised approximately 80 adults. We offer continual praise to God for the ongoing monthly growth in attendance, both in our Sunday service and within our Children's and Youth Ministries. In 2023, on average we have 45 teens attending the Youth Ministry and 33 kids attending the Children Sunday School.

Furthermore, there has been a notable surge in the membership of our cell groups. Presently, we oversee 5 cell groups, yet we fervently pray to God for additional cell group leaders who can effectively nurture and guide the Lord's flock.

Additionally, we offer various training sessions for the leaders of the youth ministry. We also conduct pre-study sessions for the cell group leaders and helpers of the Children's Sunday School, equipping them with both a deep understanding of Scripture and essential leadership skills.

In 2023, the board which is primarily responsible for decision-making and coordination at MAC (Cheadle Hulme) is set up. The members of the ministry team include Rev. Wai Chor Chiu, Rev. Chi Man Wong, Wallace Yeung, Ka Hung Lee, and Conrad Law. In 2024, we have invited Gary Wong, Rachel Chan, Paul Li, Anita Lam, and Joe Lam to join the board. And we will meet regularly to discuss the church's development.

Many recent migrants from Hong Kong to the UK under the BNO scheme are families, often spanning three generations. We acknowledge that providing pastoral care and sharing the gospel with the older generation is essential. Additionally, we are planning to expand our outreach efforts to the community and share the gospel with them. Last but not least, we need more leaders for the cell group, children's ministry, and youth ministry to meet the demands of serving. We are going to provide them with training to enhance their skills and confidence in serving.

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Children Ministry

Children Sunday School and Saturday Bible School

In 2023, we were amazed by God's magnificent work. He has prepared more brothers and sisters who are willing to commit themselves in serving Children ministry. Our committee has grown from 5 to 11 members. Despite the shortage of teachers, we had more teaching assistants to get involved. We are even more thankful to God that we have trained 3 teaching assistants to become teachers. The enthusiasm and hard work of the brothers and sisters in all aspects of teaching and service were even more evident! Everyone is in the love of God, supporting and encouraging each other to serve Him in children ministry with unity.

Based on latest record in 2023, our Sunday School has 84 children with average attendance of 65 and 71 children in total with average attendance of 48 for Saturday Bible School. We are blessed with lots of children which lead us to the challenges of capacity and maintaining the required Teacher Student ratio. Thanks to the Children Ministry committee who is willing to serve together humbly and developing a stronger team through facing many challenges. We praise the Lord for His guidance and preservation, and for this children are able to worship Him, acquire Biblical knowledge and enjoy other activities in a safe and happy environment.

Our teachers and assistants have put a lot of hard work into our "Combined worship" on every fourth week of the month and it has borne fruit – they have become more interested and confident in singing songs to praise our Lord. This was evidenced by a remarkable Christmas singing performance and graduation ceremony. We had two fruitful T&TA training this year – in February, Sarah Bradley from Platt Church (Youth and Children's Minister) who shared an interesting topic about "how to help our children to worship God". In October, we had two sisters to share information and experience about "how to support SEN pupils and have better classroom management". Each training topic benefited everyone and we keep practicing and developing our skills.

In response to the current changes, the church and children ministry are still adopting and cooperating. May the Lord grant committee wisdom and strength to make different decisions and to look after all servants so that they could remain physically and spiritually healthy for their serving. And, may the Lord grant courage to new teachers and teaching assistants to overcome the fear of language barrier, adapt to the culture differences, serve humbly and unity with the team. Last but not least, for non-Christian families and children, may the Lord use this channel to enable parents to see the value of Sunday School in bringing their children with Christian values.

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Chinese Language School

The enrollment of new students in the 2023/24 school year is the highest ever: about 100 applications. However, due to limited space and teaching manpower, only 23 new students could be taken (13 of them come from 10 non-believer families). Together with 67 old students, the total number of students is 90, studying in 10 classes. The 2023 International GCSE Chinese exam was held in May. Three students took the examination and achieved good results (2 students achieved Level 8 and 1 student achieved Level 5).

In addition to ordinary lessons, a whole-school Chinese language activity day was held in June. The students were engaged in the activities. Besides, there was the Library Corner for the students to borrow story books. The committee also encouraged the teaching team to try to incorporate some Christian/gospel elements into the lesson that could match the teaching theme. In mid-December, each class conducted a Christmas-themed activity.

Although there was still a shortage of teachers last year, God prepared some new teachers and some teaching assistants received teacher training. Two training sessions for teachers and teaching assistants were held in April and September, during which all participants had wonderful exchanges and sharing.

Parents meetings were held on the second Sunday of each month, with Rev. Li Ping leading a series of talks on the theme of parent-child relationship. The Chinese school held a parents meeting with the theme of Christmas gospel messages in December. Parents received Christmas gift bags and gospel tracts from the school.

At present, there remains a deficiency in teaching staff. May our Lord prepare enough teachers. We also thank God for giving the Chinese school a wonderful serving team. Everyone has cooperated to serve God and experience His guidance and provision together. By the grace of God, Manchester Alliance Chinese Language School can continue to fulfil its ultimate goal and vision – glorify Our Lord Jesus Christ by being the bridge between our church and the local Chinese community sharing His love to people.

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Youth Ministry

Timothy and Onigiri Fellowship

We express gratitude to God for the increasing number of brothers and sisters who have stepped forward to serve as leaders or teaching assistants, guiding the youth in their journey of growth. It brings us joy to witness the development of young lives and their eagerness to explore and deepen their relationship with God.

The team of leaders in Onigiri (Saturday) and Timothy (Sunday) has steadily solidified, greatly enhancing our ability to mentor young individuals and cultivate meaningful relationships. We've conducted training sessions focused on developing youth leaders, aiming to empower them to guide young people in their initial steps of faith and strengthen their spiritual beliefs. In August, we organized a mentor retreat camp to provide further support and training. Additionally, we've established regular leader meetings to facilitate collaboration and networking between mentors from both the Chinese and English-speaking groups.

Throughout the summer season, we organized three sports days, a joint youth worship session in July, a youth camp in August, and a youth Sunday in November. These events were designed to enhance the engagement of young individuals in our community's fellowship activities.

Concerning our weekly gatherings, we've encouraged senior groups to arrange additional meetups outside of our regular fellowship schedule, with the aim of fostering stronger bonds among group members. We encouraged youth participation in service, inviting them to assist in leading weekly meetings, worship, designing promotional materials, leading worship on youth Sundays, or handling day-to-day fellowship affairs. The average attendance was 120 throughout the year.

In the prospectus, we aspire to inspire young individuals to engage in various ministries throughout 2024. We earnestly seek suitable personnel and venues, as we are currently experiencing shortages in both areas. We entrust the Lord to provide the right individuals and locations for our ministry endeavors, fostering an environment where youth involvement can thrive. Additionally, we pray for a deepening connection between our leaders and God, and we hope that their passion for God sets a compelling example for the youth to follow.

Young Adult Ministry

1. Alliance Young People Fellowship (AYPF)

Thank God for bringing lots of newcomers to our fellowship. We are grateful to see that they enjoy joining AYPF and are interested in Christianity.

In 2023, AYPF organised the annual welcome programme and welcome camp, which attracted quite a number of newcomers. Through games and workshops, we conveyed the messages of companionship and serving each other and God in the first half of the academic year. Fellowship members engaged well with the activities generally. Besides, we organised fortnight board game sessions for the first time. On average, there were 20 participants each time. Regarding serving, we are happy to welcome 3 new PAs as well as 10 leaders and supporters. An outing was organised for team building within these leadership roles. Caring was done with 2 new believers. We are grateful that the said events were held successfully and that our brothers and sisters can engage more in AYPF through the activities.

Having set the overall direction of AYPF this year as creating a caring and safe environment for all members, we have been and will continue to build relationships with fellowship members and share with them the love and grace of God. In the following months, we plan to respond to various questions raised by our fellowship members by organising workshops, where they can know more about Christianity and get to think and discuss such topics at the same time.

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Youth Ministry (Cont'd)

2. Daniel Fellowship

We give thanks to God for the Daniel Fellowship, through which we have welcomed many newcomers in the past year. Over the past year, we've seen an increase in the willingness of fellowship members to engage in serving within the fellowship.

The establishment of a staff committee has facilitated a more systematic approach to managing various fellowship matters. Our fellowship program is closely aligned with the church's annual theme, with a focus on serving. Through this emphasis, we encourage members to explore and utilize their spiritual gifts, actively seeking out and engaging in service opportunities that resonate with them. In addition to our monthly Bible study sessions, this year has seen the introduction of a range of fellowship activities including workplace outreach, outdoor retreats, workshops on discerning different forms of heresy, and various other events. These initiatives are designed to make it easier for new friends to integrate into the fellowship and deepen existing members' understanding of their faith. Furthermore, home groups play a vital role in fostering deeper relationships among members. Additionally, each group will take turns organizing various weekly meetings throughout the year. It is our hope that active involvement in these fellowship activities will strengthen members' sense of belonging within the community.

With our membership steadily increasing, we're encountering a shortage of group leaders, resulting in larger group sizes and challenges in meeting everyone's needs. This has led to some members drifting away. We pray for the Lord to raise up more leaders and individuals eager to take on service roles. Finally, may we be guided by a clear sense of direction and mission, gathering for fellowship not only to enrich our spiritual lives but also to actively fulfill our mission in the United Kingdom. Let us be shining examples of faith in our workplaces.

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Adult Ministry

There are six fellowships in the adult ministry:

1. Elim Fellowship

From 2023 to 2024, the fellowship's theme was centered around collectively reading the book "The Red Sea Rules." During each fellowship gathering, the main themes of each chapter were discussed, and members shared their reflections and personal experiences of facing difficulties akin to "crossing the Red Sea," feeling and acknowledging God's presence and guidance throughout. With the church's growing congregation in these years, the number of families participating in the Elim fellowship meetings has also increased significantly. In order to enhance the operation of the fellowship, last year, the staff invited two additional brothers and sisters to join the serving team. Looking ahead to 2024, the fellowship's goal is to ensure that every new member/family joining feels warmly welcomed. Additionally, the aim is to provide existing members with continued opportunities for deeper sharing in the Lord, fostering stronger relationships among members, thereby enabling better mutual support and encouragement, facilitating ongoing spiritual growth.

2. Emmanuel Fellowship

The fellowship meets on the second Monday and holds a bible study on the fourth Monday of each month. We currently have 20 members and the attendance was 11 on average. Following the theme of "Fellowship Together and Serving as One", in 2022 we chose "Deeper Connection and Light Up our Lives" as our theme and goal for 2023. Through seminars, group discussions and sharing, personal sharing, prayer meetings, bible study, games, drama and even evangelism by way of a magic show. We aim to help members develop a more mature spiritual life. Through mutual caring and support and prayers, we seek to grow and walk on the Lord's path hand in hand. We have also encouraged our members to shoulder their responsibility to share the gospel with others as well as serve the church and our brothers and sisters. In line with our theme, we offer our lives to the Lord and live a life that glorifies Him and inspires others. For 2024, we chose "Revival of Spiritual Life and Committing Ourselves to Serve as One" as our theme. We would like to challenge our members to reflect on our spiritual life and pray for revival. May God help us renew our offering of our life to love Him and others and to commit ourselves wholeheartedly to serve him and share the blessings of the Gospel with others.

3. Faith, Hope, Love Fellowship

We have a fruitful year as we tried to build up a more close relationship between members and tried to design programs to meet their needs. Although we encountered some difficulty, we have managed to regroup our Bible Study groups and add one more group as more new members joined in. The average number of attendants in the monthly meetings was 45. We noticed some Fellowship's members have moved to other congregations to serve or just for its location are nearer to their home. So we have encouraged members to meet more often and every available opportunity to read Bible, share and pray together. We engaged some to join in practice and prepare to present a hymn at the afternoon service in the coming Lunar New Year. Furthermore we also encouraged members to involve more in Church's activities take up new roles to serve the Lord.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Adult Ministry (Cont'd)

4. Joshua Fellowship

We express gratitude to the Lord for His ongoing guidance in steering the fellowship's direction. The year we witnessed the formation of the staff association, which brought a more structured approach to the fellowship's growth, fostering mutual support and spiritual development among brothers and sisters. We are thankful for God's grace, which has enabled each gathering to be concluded successfully, with an average attendance of 75-80 members. These gatherings have provided opportunities for members to deepen their understanding of one another and become more actively involved in the fellowship through diverse formats.

The staff association was established with 8 members (including 2 team leaders) in 2023. Duty rotation tables were set up and communication was done. Pastor Alex Yip joined the fellowship to minister to the congregation and assist in leading small group Bible studies. Weekly meetings were conducted in various forms, such as special lectures, workshops, prayer sessions, testimonial sharing, biblical archaeology studies, small group discussions and outdoor activities. The meetings progressed smoothly with positive feedback from attendees. Looking ahead, we pray, Lord, for your continued guidance over the Joshua team, granting unity among the staff as they serve together in Your name.

5. Caleb Fellowship

In the year of 2023 – looking back, we experienced God's protection. In His grace we were trained; we learned and shared. We thank God for watching over the fellowship. We organized a few special programs in past year. In May 2023, we held a thanksgiving meeting to give tribute to Ms Liu who retired from her voluntary role. She started and led this fellowship faithfully for many years. We also thank God that there are 8 people on average joining the fellowship. The activities include bible study led by pastors and self-arranged programme once a month. The participants enjoyed the bible study and felt touching by the message of the Bible passage. In year ahead, we pray for more brothers and sisters joining this fellowship and willing to commit. We also pray for the leadership of the fellowship. May the Lord provide a pastor or experienced leader to lead the fellowship.

6. Ezra Fellowship

We have seen the fellowship has experienced a significant increase in membership, growing from approximately 30 individuals at the start of the year to 80 individuals. Originally comprising three groups and now expanded to five groups. With the introduction of a childcare team, parents can fully engage in physical fellowship, supported by a team of childcare workers that has grown from three to ten. To foster stronger bonds among members, each group is encouraged to appoint a care group leader tasked with organizing group activities and facilitating communication. Additionally, the fellowship celebrated its inaugural love feast in the middle of the year, with approximately thirty members in attendance, including five new friends.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Adult Ministry (Cont'd)

6. Ezra Fellowship (Cont'd)

We give thanks to God for organizing the fellowship leadership team, starting to explore and reorganize the development of the fellowship. We are also grateful to have fellowship members who are eager to invest in and actively participate in fellowship service. Looking ahead, we still lack of sufficient group leaders, and with larger group sizes, leaders find it challenging to meet the needs of all members. They are under pressure, Lord, we pray for Your help for them and for the fellowship to expand, that more people may be willing to serve. As new members continue to join, we ask for Your help, Lord, for existing members to adapt to the ever-changing dynamics of the fellowship. We thank the Lord for the addition of new pastors. We pray for Your guidance for pastors, staff, and group leaders to build up the fellowship and become a supportive team.

Mission

Exploring Jesus Ministries (cross culture missions)

As a recently formed ministry, our primary focus is to offer tailored pastoral support, particularly to individuals from Muslim backgrounds. Our approach involves regular visits, accompanying them in court proceedings, sharing meals, and providing companionship during difficult times. Our aim is to ensure they feel embraced and connected to the church community, regardless of their non-Chinese background.

Our week starts on Mondays with one of our team members Ms. Suzanne Wong going to Rochdale to be with Pakistani women, assisting in a charity. On Tuesdays and Thursdays, we teach English, and although we don't have many students from the Middle East, we are trying to build a community. On Friday mornings, we have a Bible study in Farsi for 4 people from Iran, and on Friday nights, we have up to 20 people at our house; once a month we Praise God together at our house having a service and then a meal.

Our community is expanding, and we now have 29 members on record. We pray that God will lead us to a new space where half of our community can be accommodated. Additionally, may God assist us in seamlessly integrating all these valued individuals into the life of MAC. Besides, may God help us on the 4 outreach during the year to the unreached people in Manchester doing it alongside with Prince Avenue Baptist Church from America, Yanfook from Hong Kong and South London Alliance Church.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

English Ministry

Looking back the past year, we are delighted to witness the growing number of congregation across different nations and backgrounds. We've seen members come and go, some relocated by UK Home Office, some has left and returned to Manchester. For those settling in English Sunday Service, it brings us great joy to welcome them as church members. As the Spanish speaking group started to grow, they initiated their Spanish Service every second and forth Sunday toward the latter end of 2023, while we continue to gather for the English Service on the first Sunday to partake in Holy Communion together.

In April, English Worship Team Committee was established, transforming our monthly jamming session turned into a fellowship with simple agenda each month, we worship, we pray, we journey with one another together which create a strong bond and spiritual support on our serving journey. Some members of the congregations who are also our church youth leaders, carry a huge heart for the second generation, in April few of them participated and served in the yNECC which is a youth camp for British Born Chinese Youth across North of UK.

We also have had lots of opportunities to join different cross-culture mission events this year, some has joined and support the Friday evening bible study home groups with friends come from diverse background; engaging with Monday Pakistani women's society or the New Year and Christmas events hosted in church centre.

The First quarter of 2024 promises to be eventful, on 11 February, Spanish Speaking group will host their first evangelistic service. In beginning of March, Marybeth's home church - Prince Avenue Baptist Church will send a missionary team to Manchester engage with a series of evangelistic program; helping out our ESOL course and do prayer walk across the city. Rev Bernard Lau will commence a meditation and pray workshop to journey with some brothers and sisters in the congregation.

Despite the challenges in recruitment of a suitable pastor for English Ministry over the past year. We trust that God has appointed His chosen workers to shepherd His people in different needs across the congregation. May God continue to lead everyone of us to be His witness and ambassador among the British society, among our workplace and neighborhood HE place us in.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Whole Person Development Services

Counselling Services: A total of 49 cases were seen, with a total of 218 sessions. Among them, 19 cases have been closed. The cases include personal growth, emotional counselling, marital relationship, parent-child relationship and premarital counseling.

Tea Groups: As the number of participants continues to rise, this year we've appointed 11 committee members to oversee our activities. Presently, approximately 70 individuals attend each gathering. The activities cover a wide range, including the life in UK, and as we have become a fellowship, our activities also include the bible study, meditation and evangelism. Every fifth week, we still organize outdoor activities, such as visiting museum, the cathedral, or art galleries.

The Coffee bar: It was launched in November 2022, led by a committee comprising 7 members. Typically, we welcome over 20 attendees during each session. Here, we foster new friendships, exchange life stories, and provide mutual support to one another.

Hiking Group: This activity takes place in the summer and autumn seasons and has been held 11 times this year. There are 25 participants each time. While enjoying God's creation, participants also experience mutual assistance and build friendships.

Badminton Group: Badminton Group was established in November 2022 aiming to coordinate badminton activities at different times. The goal is to enhance physical and mental well-being through sports and fellowship, subsequently building a supportive community. We established the "Leisure Day Badminton Group" and the "Weekend Badminton Group," each comprising approximately 100 members. In October 2023, we added the "Parent-Child Badminton Group," allowing children to enjoy badminton activities with their parents. The group was led by Pastor Li Ping, the coordination team includes Sister Simfonia Chan, Brother Anthony Lai, Sister Mei Mei Wong, and later joined by Sister Elaine Wong, totaling five members. They handle member recruitment, establish regulations, manage the group, and organize weekly badminton activities, among other responsibilities.

Since its establishment, we have organized three member recruitments, receiving enthusiastic and encouraging responses. We are grateful to witness the formation of new friendships among participants through sports activities. Many gather for lunch or afternoon tea after the play, exchanging information and experiences of living in the UK. Through our badminton sessions, we have connected with approximately 40 friends who have yet to embrace faith. While initially facing manpower shortages, participation and support in serving and managing badminton venue arrangements have gradually improved over time.

In 2024, we hope to connect with more committed members and aim to expand to different regions with multiple venue options for future activities, allowing more interested friends to participate. We aspire to engage with a broader geographical base of dedicated members and extend our reach to diverse regions by providing multiple venue choices for upcoming events.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Care and Visitation Ministry

Visiting & Caring Team

It was established in May 2023, formed by a group of overseas Chinese and someone who have come to the UK recently. The team members have different backgrounds and experiences, such as counseling, visiting, cancer care, etc., and some are inexperienced and just want to participate in serving and caring for those in need.

Visitees can be those who are sick, elderly, living alone, new to the UK, or "neighbours" in need. Regardless of whether the visitees are Christians or not, as long as they are willing to allow the visiting team to contact them, we will form a small team to visit them and care for them. During the visits, the visiting team (3 to 4 brothers and sisters) mainly listened to the visitees about their current situation and needs. Let them know that they are not alone in facing the problem, and the visiting team is willing to walk with them. The visit is only the first step, after the visit, the visiting team members will continue to care for the visitees through WhatsApp, and will continue to visit them in the future, and will also invite them to pray together. If the visitees are willing to accept the gospel, we will also preach the gospel to them. We become their long-term prayer watchman.

In the past year, we had visited around 20 times. In addition to the visits, the team met every 4 to 6 weeks to pray for the visitees. The team members will also share their past experiences and get to know each other. May the Lord help the visitees see God's grace and His love in times of hardship. Besides, may God be with us every time when we visit and let the team know how to walk with the visitees and deal with their negative emotions.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Financial Review

Over the past year, our church has experienced significant growth and expansion, both numerically and geographically. Firstly, there has been a remarkable 25% increase in the number of individuals joining our congregation, indicating a thriving and dynamic community. Furthermore, we successfully planted another church in Cheadle Hulme, thereby expanding our reach to four locations with a total of nine services offered per week. However, with this growth comes increased expenses, primarily due to the employment of additional pastors and administrative staff, as well as the necessity to rent more venues to accommodate the diverse needs of worship, children's, and teenagers' activities. Despite these rising expenses, we are thankful for the generosity of our worshippers, resulting in increased donations and allowing us to maintain a surplus. However, it's important to note that we still have outstanding debts from previous building projects, which we intend to address by allocating a portion of the surplus to loan repayment. Looking ahead, we are grateful for the financial support provided by the Union, enabling us to continue planting churches to serve the needs of more HongKongers. As part of our future plans, we aim to establish another church in Wigan and anticipate hiring more full-time and part-time pastoral staff in the coming year to support our expanding ministry efforts.

Policy on reserves

It is the policy of the Church to maintain a level of unrestricted General Fund reserve that is sufficient to cover the Church's running costs for 3 months around £180,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, the Church is able to continue its current activities while consideration is given to ways in which additional funding may be raised. As at 31 December 2023, the amount of reserves in General Fund was £334,745.

General Fund: the donation received has increased £191,093 as compared with previous year (£579,125 and £388,032 for 2023 and 2022 respectively). The net income for the year is £189,302 after the transfer of £201,688 to other funds

Personnel Fund: the total outgoing was £269,078 (£203,071 in 2022). In contrast, donation for the year was only £21,750 (2022 is £27,035). Though transfer of £142,469 from General fund to Personnel fund were made (see table A), Personnel fund deficit of £105,640 is found still. The Personnel Fund balance was deficit of £781 at 2022.

Property Fund: The total expenditure was £116,406 while the donation received for the year was £92,674. There were £11,000 loan repayment to the Church believers made during the year. At the end of 2023, the cash negative balance was (£26,968) but we expect there will be repayment of the loans of £94,500 from the Church believers due in within one year, expense for for property maintenance and bank loan repayment in 2024.

Note: The church owes long-term bank loan of £345,699 (to be repaid by monthly instalments)

Property maintenance: The total venue related charges for 2023 were £103,500 (£95,090 at 2022) (see table C, "Summary of property maintenance expenses"). This included the mortgage montly repayment and at utility expenses. According to the current data, we estimate the total venue related charges for 2024 at £182,870 including repayment of loans of £94,500 from the Church believers.

Brief summary of fund movements in 2023

(A) General Fund

Income	2022	2023	Expenses	2022	2023
General Donations	£347,885.00	£527,887.00	General Expenses	£132,313.00	£188,135.00
Other Incomes (from fellowship, church activities,	£40,147.00	£51,238.00	Transfer*	£216,853.00	£201,688.00
Total Income	£388,032.00	£579,125.00	Total Expenditure	£349,166.00	£389,823.00
			Net Income / (Expenditure)	£38,866.00	£189,302.00

* Transfer of General Fund: £59,218.86 to Mission Fund: £142,469.37 to Personnel Fund

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Financial Review (continued)

(B) Other Fund

Fund Titles	To Support	Expenses
Mission Fund	CACU (Mission)	£7,654
	CACU (Admin)	£21,284
	CACU (Others)	£1,586
	Pastor Luis Sanchez – missionary	£3,500
	Hong Kong Alliance Mission - missionaries	£4,500
	UFM Worldwide - missionaries	£1,500
	Serving In Mission (SIM)	£1,000
	Hong Kong Frontiers	£1,000
	Chinese Overseas Christian Mission (COCM)	£1,000
	Alexandria Library	£1,000
	Short Mission trip	£300
Charity Fund	Barnabus	£1,250
	Barnabus Manchester	£1,361
	CCGR	£1,311
	Chinese Association for Cancer Care	£1,190
	Compassion UK	£1,188
	Open Doors	£2,709
	Tear Fund	£2,552
	Samaritan Purse	£4,570
	Stewardship	£1,506
Personnel Fund	Employment expenses for office and pastoral staff	£269,078
Property Fund	Total venue related expenses	£116,406

(C) Summary of property maintenance expenses:

Property Maintenance Items	2022	2023	2024
	Actual Expenses	Actual Expenses	Estimated Expenses
Bank Loan Repayment	£38,079	£41,628	£34,860
Water	£1,062	£1,517	£1,820
Electricity	£13,257	£20,917	£20,184
Management Fee	£14,376	£14,625	£15,955
Waste Collection	£384	£1,413	£1,478
Maintenance & Repair	£10,805	£5,579	£7,253
Insurance	£6,127	£6,820	£6,820
Repayment of loans to MAC believers	£11,000	£11,000	£94,500
Total	£95,090	£103,500	£182,870

(D) Summary of Property Fund Incomes:

Income Item	Amount	Percentage
Donations from MAC believers	£33,130	39.1%
Donations from overseas supporters in the custody of Hong Kong Alliance Mission	£0	0.0%
Other -Tax rebate for tax year 2020/21	£46,691	55.1%
Other - Bank interest	£0	0.0%
Other - donation from MAMF	£0	0.0%
Other - donation from CACU (UK)	£4,950	5.8%
Other - donation from religious organisation/fellowship	£0	0.0%
Total	£84,771	100%

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Structure, Governance and Management

The Church was incorporated on 1st November 1995 under the Companies Act 2006 as a private limited company and the company is limited by guarantee. The type of governing document is the constitution.

Trustees selection and induction

Any prospective new trustees are recommended by the current church council to the congregation for their consideration. Church members are then able to vote the appointment of the prospective trustee. A majority vote confirms the appointment. New trustees are kept updated through trustees' meetings and communication throughout the year.

The Church as a member church in federation with the Chinese Alliance Churches Union (UK) (abbreviated to CACU) is governed by the voting members of the Church Council, which include the Minister-in-charge or his deputy, elders and deacons. Therefore, these voting members are constituted as the board of trustees/directors of the Church. The Minister-in-charge who must be approved and assigned by CACU should be appointed to the ministry of the Church by the Church Council. The elders who must receive approval from the CACU should be nominated by the Church Council and elected in the Annual General meeting. Deacons should be nominated by the Church Council and elected in Annual General Meeting every year. The newly elected trustees will be given a brief induction regarding their duties and responsibilities set out in the constitution and according to the guidelines of Companies House and Charity Commission.

Risk Management

The trustees have a duty to identify and review the risks of which the charity is exposed and to ensure appropriate controls in place to provide reasonable assurance against fraud and error.

The Church Council

The Church Council is formed by the directors/trustees and non-voting members. They meet regularly to discuss, pray and organize the work of ministry. The Church Council consists of the ministers (one of whom is Minister-in-charge or Deputy), the elders, the deacons, and any other appointed church officers or leaders.

The Church Council Members

Trustees	
Chairperson	Rev. Wai Chor Chiu
Treasurer	Yin Man Andy Chan
Other Members	Doris B. K. Liem Bernard Y. C. Lam Angel H.T. Wong
Non-voting members:	Helen Y.Y. Chow Karen K.W. Fong Kasin Law Pastor Winson C.P.Chan Rev K.C. Yeung Rev Pandora P. Li Pastor Ka Yau Cho Rev C.M. Wong Pastor Tobey Y.Y. Chan
The Church Staff	
Minister-in-charge:	Rev. Wai Chor Chiu
Pastoral Staff:	Pastor Winson C.P.Chan Rev K.C. Yeung Rev Pandora P. Li Pastor Ka Yau Cho Rev C.M. Wong (from May 2023) Pastor Tobey Y.Y. Chan (from Nov 2023)
Church Administrator:	Wing Chung Lam (until April 2023) Mei Fung Lam (until July 2023) Tin Lok Chan (part-time, from May 2023) Wing Yan Choi (part-time, from May 2023) Yuk Fong Yip (part-time, from June 2023)

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Statement of trustees' responsibilities

The trustees (who are also directors of Manchester Alliance Church) are responsible for preparing the trustees' report and 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 Ireland". Company law and the law applicable to charities in England and Wales require 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 its incoming resources and application of resources, including its income and expenditure for that period. In preparing these financial statements, the trustees are required to : -

- select suitable accounting policies and then 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 a going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They 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. Under Company Law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the result of the company for that period.

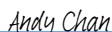
7. Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies' regime.

The above trustees' report (including directors' report) was approved by the trustees of the charity on 23rd February 2024 and signed on thier behalf by :



.....
Rev. Wai Chor Chiu, Chairman
Trustee



.....
Yin Man Andy Chan, Treasurer
Trustee

MANCHESTER ALLIANCE CHURCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER
2023

Charity No. 1092291
Company No. 3120814

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Hannah Murray

Hannah Murray FCCA
The Association of Chartered Certified
Accountants

Hannah Murray Accountancy
61 Falconers Green
Westbrook
Warrington
Cheshire
WA5 7XF

23rd February 2024

MANCHESTER ALLIANCE CHURCH
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023
STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

		Unrestricted funds		Restricted funds	Total funds 2023	Total funds 2022
		General Fund	Designated Fund			
	Note	£	£	£	£	£
Income and endowments from:						
Donations	4a	527,887	28,415	109,174	665,475	488,905
Charitable activities	4b	51,238	-	-	51,238	40,147
Investments	4c	-	-	-	-	-
Total income		579,125	28,415	109,174	716,714	529,052
Expenditure on:						
Charitable activities	5	188,135	313,402	134,327	635,864	477,199
Total expenditure		188,135	313,402	134,327	635,864	477,199
Net income/(expenditure) for the year		390,990	(284,987)	(25,153)	80,850	51,853
Transfers between funds		(201,688)	201,688	-	-	-
Net movement in funds		189,302	(83,299)	(25,153)	80,850	51,853
Reconciliation of funds:						
Fund Balances b/f at 1 January 2023		145,443	13,897	1,234,297	1,393,637	1,341,784
Fund Balances c/f at 31 December 2023		334,745	- 69,402	1,209,144	1,474,487	1,393,637

MANCHESTER ALLIANCE CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2023

Charity No. 1092291
Company No. 3120814

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Fixed assets					
Tangible assets	10	18,232	1,570,036	1,588,268	1,622,939
Concessionary loan	11	-	4,300	4,300	6,000
Current assets					
Stock	12	278	-	278	278
Debtors	13	7,944	57,265	65,209	56,110
Cash at bank and in hand		269,268	25,856	295,124	203,417
Creditors: amounts falling due within one year	14	277,490 (30,379)	83,121 (137,474)	360,611 (167,853)	259,805 (140,366)
Net current assets		247,111	(54,353)	192,758	119,438
Total assets less current liabilities		265,343	1,519,983	1,785,326	1,748,377
Creditors: amounts falling due after one year	15	-	(310,839)	(310,839)	(354,741)
Total net assets		265,343	1,209,144	1,474,487	1,393,637
Funds of the Charity					
Unrestricted funds		265,343	-	265,343	159,340
Restricted funds		-	1,209,144	1,209,144	1,234,297
Total funds	16	265,343	1,209,144	1,474,487	1,393,637

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by all trustees/directors, and authorised for issue on 23rd February 2024 and signed on their behalf by:-



Rev. Wai Chor Chiu, Chairman
Trustee



Andy Chan (Mar 9, 2024 23:16 GMT)
Yin Man Andy Chan, Treasurer
Trustee

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Basis of preparation

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

Manchester Alliance Church constitutes a public benefit entity as defined by FRS102.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to adopt going concern basis in preparing the accounts.

2. Accounting policies

2.1 Funds Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charity's charitable objectives unless the funds have been designated for specific purposes.

Restricted funds are subject to specific restrictive conditions imposed by donors or through the terms of an appeal. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.2 Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid is included in income when there is a valid declaration from the donor.

Income from investment relates to bank interest received is recognised when the amount is certain.

No amounts are included in the accounts for services donated by volunteers.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

2.3 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accrual basis when a liability is incurred. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Direct costs attributable to a single activity are allocated directly to that activity.

Costs of charitable activities relate to the operation of the charity comprising direct charitable expenditure to meet the objectives of the charity. Support costs and governance costs relate to the management and operation of the charity and also in compliance with constitutional and statutory requirements.

2.4 Tangible fixed assets

Capital expenditure is stated at cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of each asset over its expected useful life as follows:-

Leasehold property and improvements	2% straight line basis
Computer and equipment	25% reducing balance basis

2.5 Stock

Stock is valued at the lower of cost or net realisable value after making allowance for obsolete and slow moving items.

2.6 Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

2.7 Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to settle the debt. Amounts which are owed in more than a year are shown as long term creditors.

2.8 Foreign currency translation

Transactions in foreign currency are recorded in sterling at the rate of exchange ruling on the date of transactions or the average exchange rate of the year where applicable. Monetary assets and liabilities denominated in foreign currency are re-translated at the rate of exchange ruling at the balance sheet date.

2.9 Taxation

Manchester Alliance Church, as a registered charity, is exempt from taxation of its income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that they are applied to its charitable objectives. No tax charge arises on the results of the year.

3. Company status

Manchester Alliance Church is a company limited by guarantee. Every member of the Church undertakes to contribute such amount as may be required not exceeding £1 in the event of the company being wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the company's debts and liabilities contracted before he or she ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributions among themselves.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Income and endowments from

	Unrestricted funds		Restricted funds	Total funds 2023	Unrestricted funds		Restricted funds	Total funds 2022
	General Fund	Designated Fund			General Fund	Designated Fund		
	£	£	£	£	£	£	£	£
a. Donations								
General Fund (local donations)	515,931	-	-	515,931	338,958	-	-	338,958
General Fund (overseas donations)	-	-	-	-	-	-	-	-
Mission Fund	-	6,665	-	6,665	-	6,588	-	6,588
Personnel Fund	-	21,750	-	21,750	-	27,035	-	27,035
Property Fund (local donations)	-	-	38,079	38,079	-	-	54,726	54,726
Property Fund (overseas donations)	-	-	-	0	-	-	-	0
Charity Fund	-	-	15,936	15,936	-	-	13,167	13,167
Bursary Fund	-	-	565	565	-	-	875	875
Gift Aid	-	-	54,594	54,594	-	-	38,628	38,628
Fellowships Offerings	11,956	-	-	11,956	8,927	-	-	8,927
Children Sunday School	-	-	-	-	-	-	-	-
Other	0	-	-	-	0	-	-	-
	527,887	28,415	109,174	665,476	347,885	33,623	107,397	488,905
b. Charitable activities								
Chinese Language School	13,677	-	-	13,677	12,583	-	-	12,583
Summer and Welcome Camps	37,561	-	-	37,561	27,564	-	-	27,564
	-	-	-	-	-	-	-	0
	51,238	-	-	51,238	40,147	-	-	40,147
c. Investments								
Bank interest	-	-	0	0	-	-	0	0
Total income	579,125	28,415	109,174	716,714	388,032	33,623	107,397	529,052

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Expenditure on charitable activities

	Note	Unrestricted funds		Restricted funds	Total funds 2023	Unrestricted funds		Restricted funds	Total funds 2022
		General Fund £	Designated Fund £	£	£	General Fund £	Designated Fund £	£	£
Direct Charitable Expenditure									
Donation - Mission Fund	6	-	44,324	-	44,324	-	30,778	-	30,778
Church Tithe Donation		21,155	-	-	21,155	20,605	-	-	20,605
Donation - Charity Fund		-	-	17,636	17,636	-	-	13,168	13,168
Theological student grant		-	-	285	285	-	-	475	475
Theological student placement		-	-	-	0	-	-	-	-
Children Sunday School		1,327	-	-	1,327	1,656	-	-	1,656
Chinese Language School		3,677	-	-	3,677	1,777	-	-	1,777
Fellowships		21,489	-	-	21,489	23,162	-	-	23,162
Congregational costs		22,222	-	-	22,222	16,932	-	-	16,932
Summer camp and project		18,782	-	-	18,782	20,074	-	-	20,074
Welcome camp and programme		9,337	-	-	9,337	7,292	-	-	7,292
		97,990	44,324	17,921	160,235	91,499	30,778	13,643	135,920
Support and governance costs									
Staff costs	7		269,078	-	269,078	-	203,071	-	203,071
Ministers working expenses		2,116	-	-	2,116	2,085	-	-	2,085
Staff working expenses		10,379	-	-	10,379	5,334	-	-	5,334
Venue Contribution for Branch churches		38,148	-	-	38,148	10,244	-	-	10,244
Printing and stationery		2,793	-	-	2,793	1,142	-	-	1,142
Office equipment and repair		-	-	-	0	-	-	-	0
Computer repair and upgrades		8,456	-	-	8,456	2,205	-	-	2,205
Telephone and internet charges		4,835	-	-	4,835	3,554	-	-	3,554
Staff Welfare		-	-	-	0	100	-	-	100
Church cleaning		8,652	-	-	8,652	6,622	-	-	6,622
Hospitality		215	-	-	215	542	-	-	542
Sundry expenses		5,467	-	-	5,467	3,199	-	-	3,199
Professional fees		1,762	-	0	1,762	1,608	-	0	1,608
Accountancy fees	9	525	-	-	525	500	-	-	500
Bank charges		2,276	-	0	2,276	1,861	-	0	1,861
Depreciation		4,522	-	42,778	47,300	1,820	-	42,780	44,600
Premises maintenance and repair		-	-	5,579	5,579	-	-	10,805	10,805
Church centre utilities		-	-	-	0	-	-	-	0
- building service charge		-	-	14,625	14,625	-	-	14,376	14,376
- electricity		-	-	20,917	20,917	-	-	13,257	13,257
- water		-	-	1,518	1,518	-	-	1,062	1,062
- waste collection charge		-	-	1,414	1,414	-	-	384	384
Bank loan interest		-	-	21,507	21,507	-	-	10,792	10,792
Insurance		-	-	6,820	6,820	-	-	6,127	6,127
Exchange loss (gain)		-	-	1,247	1,247	-	-	-2,190	-2,190
		90,145	269,078	116,406	475,629	40,815	203,071	97,393	341,280
Total expenditure on charitable activities		188,135	313,402	134,327	635,864	132,314	233,848	111,036	477,200

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Analysis of donations

	2023	2022
	£	£
Donations to Chinese Alliance Churches Union (UK) (see note 8.3)	34,024	18,935
Donations to missionaries	300	9,853
Donations to Newbold Community Church	-	250
Donations to YWAM	-	1,740
Donations to UFM Worldwide	1,500	-
Donations to HKAM (Hong Kong Alliance Mission)	4,500	-
Donations to Serving In Mission (SIM)	1,000	-
Donations to Hong Kong Frontiers	1,000	-
Donations to Chinese Overseas Christian Mission (COCM)	1,000	-
Donations to Alexandria Library	1,000	-
	<u>44,324</u>	<u>30,778</u>

7. Staff costs

	2023	2022
	£	£
Salaries and wages	240,836	183,758
Social security costs	16,336	9,543
Pension costs (defined contribution scheme)	11,907	9,771
Other employee benefits	-	-
	<u>269,078</u>	<u>203,072</u>

No employee received employee benefits of more than £60,000 during the year (2022 : £Nil)

The average number of employees calculated on the basis of full-time equivalents during the year is as follows :-

	2023	2022
Charitable activities	7	5
Office Administration	3	2
	<u>10</u>	<u>7</u>

The above staff costs included remuneration and benefits paid to the trustee, Rev Wai Chor Chiu totalling £ 52,804 as detailed in note 8.1.

Some Church staff are employed by a related entity, Chinese Alliance Churches Union (UK) to work for the Church.

As at 31/12/2023 there were 2 members of Staff employed through CACU and 8 employees employed through Manchester Alliance Church.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Transactions with trustees and related parties

8.1 Trustees' remuneration and benefits

During the year, one of the trustees, Rev Wai Chor Chiu received total remuneration and benefits in the capacity as the minister-in-charge of the Church as follows: -

	2023	2022
	£	£
Salaries	45,309	40,333 (reimbursed CACU (UK))
Social security costs	4,097	3,702 (reimbursed CACU (UK))
Pension contribution	3,398	3,025 (reimbursed CACU (UK))
Other benefits - visa application fees	-	-
	<u>52,804</u>	<u>47,059</u>

Shin Ting Cindia Lau (wife of Rev Wai Chor Chiu) received £2,700 for worship sessions during the year

No other trustees received remuneration or other benefits from the charity during the year (2022 : £Nil).

8.2 Trustees' expenses

Expenses were incurred by Rev Wai Chor Chiu during the year as detailed below and these were wholly in fulfilment of charity objectives.

	2023	2022
	£	£
Mileage allowance	646	473
Car parking space	1,383	1,390
Mobile phone bills	80	72
Book allowance	6	150
	<u>2,116</u>	<u>2,085</u>

No other trustees were paid any expenses during the year (2022 : £Nil).

8.3 Transactions with related party

The Church is a permanent member of Chinese Alliance Churches Union (UK) as set out in the Articles of Association. During the year, the Church has undertaken the following transactions with CACU (UK) :-

	2023	2022
	£	£
Contribution to CACU (UK) for the Church personnel	90,668	124,707
Donations to CACU (UK) General Fund	21,284	14,182
Donations to CACU (UK) Mission Fund	7,654	4,753
Donations received from CACU (UK) for office hire	4,950	4,950
Donations to CACU (UK) to support for Crewe pastor employment	1,596	-
Settlement to CACU (UK) of 2023 Spring conference registration fee	507	-
Donations to CACU (UK) raised from Car boot sale	1,586	-
Donations to CACU (UK) to support Pastor Luis Sanchez	3,500	-

9. Analysis of governance costs

	2023	2022
	£	£
Independent examiner's fee		
- Examination of the financial statements	<u>525</u>	<u>500</u>

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Tangible Fixed Assets

	Computer & Equipment £	Long Leasehold Building £	2023 Total £	2022 Total £
<u>Cost</u>				
Balance as at 1 January 2023	64,927	2,138,983	2,203,910	2,191,363
Additions	12,628	-	12,628	12,547
Disposals	-	-	-	-
Balance as at 31 December 2023	77,555	2,138,983	2,216,538	2,203,910
<u>Depreciation</u>				
Balance as at 1 January 2023	54,801	526,169	580,970	536,370
Charge for the year	4,522	42,778	47,300	44,601
Disposals	-	-	-	-
Balance as at 31 December 2023	59,323	568,947	628,270	580,971
<u>Net Book Value</u>				
As at 31 December 2023	18,232	1,570,036	1,588,268	1,622,939
As at 31 December 2022	10,125	1,612,814	1,622,939	1,654,993

The leasehold building is purchased under a long lease of 999 years and is primarily held for charity use.

11. Concessionary Loan

	2023 £	2022 £
Loan to individual	4,300	6,000

The interest free loan is provided to the borrower who commenced a theological course of three years term in 2017 at a recognised institute. The purpose of the loan is used exclusively for tuition fee and living costs of the borrower. The loan shall be repaid by monthly instalments within 3 years after the course completion. The borrower has started repayment of £100 monthly from August 2022.

12. Stock

	2023 £	2022 £
Books	278	278

13. Debtors

	2023 £	2022 £
Concessionary loan (see note 11)	-	-
Tax Rebate	32,891	24,989
Prepayments & Accrued Income	9,272	6,827
Other Debtor	23,046	24,294
	65,209	56,110

The Other Debtor is Hong Kong Alliance Mission which collects overseas donations in HKD towards the Church Building Project on behalf of the Church. As at 31/12/2023, the accumulated balance of HKD229,183 equivalent to £23,046 is in the custody of HKAM. During the year, HKAM didn't receive donations for and on behalf of the Church.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

14. Creditors : Amounts falling due within one year

	2023	2022
	£	£
Secured bank loan (see note 15)	34,860	38,079
Unsecured loans from individuals (see note 15)	44,500	28,500
Accruals	38,493	23,787
Unsecured loans from Manchester Alliance Mandarin Fellowship	50,000	50,000
	167,853	140,366

15. Creditors : Amounts falling due after more than one year

	2023	2022
	£	£
Secured bank loan	310,839	327,741
Unsecured loans from individuals	-	27,000
Unsecured loans from Manchester Alliance Mandarin Fellowship (see note 14)	-	-
	310,839	354,741

The Church's long leasehold building is pledged as a security to the bank for the loan facility of 25 years term.

The rate of interest is calculated on a floating rate basis equal to the aggregate of the margin of 1.5% per annum and the Base Rate until the third anniversary of 1st July 2008. From 1st July 2011 onwards, the rate of interest remains at the aggregate of the margin of 1.5% per annum and the Base Rate as specified by the bank.

The secured bank loan is repayable by 119 monthly instalments as follows and are currently based on equal capital repayments :

	2023	2022
	£	£
In one year or less	34,860	38,079
Between one and two years	34,860	38,079
Between two and five years	104,581	114,237
After five years	171,398	175,425
	345,699	365,820

Unsecured interest-free loans from individuals represent borrowings to provide finance for the building fitting out work. The year end balances of these loans amounted to £44,500 are repayable as follows :

	2023	2022
	£	£
In one year or less	94,500	78,500
Between one and two years	-	27,000
Between two and five years	-	-
	94,500	105,500

Unsecured interest-free loans from Manchester Alliance Mandarin Fellowship represent borrowings to provide finance for the building fitting out work. The year end balances of these loans amounted to £50,000 are wholly repayable in one year.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

16. Statement of Funds (Continued)

Designated Fund

A designated fund is a particular form of unrestricted funds, consisting of amounts of unrestricted funds which have been allocated or designated for specific purposes by the church itself. The use of designated funds for their designated purposes will remain at the decision of the directors.

Personnel Fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used for the employment of ministers and church workers. £142,469 has been designated from General Fund to Personnel Fund throughout the year (£173,205 in 2022).

Mission Fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used for the advancement of national and world-wide mission primarily but not exclusively through church planting. £59,219 has been designated from General Fund to Mission Fund throughout the year (£33,896 in 2022).

Restricted fund

Restricted funds are funds subject to specific conditions, imposed by the donors and binding on the directors or the Church Council. They represent unexpended restricted income and/or assets to which restrictions as to their use apply. The conditions may alternatively be imposed not by the donors but by the trusts relating to the donation.

Property fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to acquire any church properties or maintain properties belonging to the Church. £Nil has been designated from General Fund to Property Fund throughout the year (£9,750 in 2022).

Charity fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to individuals who are unconnected with the Church Council members and who encounter short term financial hardship or Christian charities whose purposes are to provide humanitarian aids to the poor in general. £Nil has been designated from General Fund to Charity Fund throughout the year (£Nil in 2022).

Bursary fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to certified individuals who undertake qualified theological courses organized by a recognized institute. In return, the recipient of the bursary is expected to work for the Church or the Union for a period of time if there are vacancies at the time of their graduation. £Nil has been designated from General Fund to Bursary Fund throughout the year (£Nil in 2022).

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

16. Statement of Funds

	Balance 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance 31 December 2023 £
Unrestricted Funds					
General Fund	145,443	579,125	(188,135)	(201,688)	334,745
Designated Funds					
Personnel Fund	(781)	21,750	(269,078)	142,469	(105,640)
Mission Fund	14,677	6,665	(44,324)	59,219	36,238
	13,897	28,415	(313,402)	201,688	(69,402)
Total Unrestricted Funds	159,340	607,540	(501,537)	-	265,343
Restricted Funds					
Property Fund	1,217,857	92,674	(116,406)	-	1,194,125
Charity Fund	10,040	15,935	(17,636)	-	8,339
Bursary Fund	6,400	565	(285)	-	6,680
Total Restricted Funds	1,234,297	109,174	(134,327)	-	1,209,144
Total Funds	1,393,638	716,714	(635,864)	-	1,474,487

	Balance 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance 31 December 2022 £
Unrestricted Funds					
General Fund	106,576	388,032	(132,313)	(216,852)	145,443
Designated Funds					
Personnel Fund	2,050	27,035	(203,071)	173,205	(781)
Mission Fund	4,972	6,588	(30,778)	33,896	14,677
	7,022	33,623	(233,849)	207,101	13,897
Total Unrestricted Funds	113,598	421,655	(366,162)	(9,750)	159,340
Restricted Funds					
Personnel Fund					
Mission Fund					
Property Fund	1,212,146	93,354	(97,393)	9,750	1,217,857
Charity Fund	10,041	13,167	(13,168)	-	10,040
Bursary Fund	6,000	875	(475)	-	6,400
Total Restricted Funds	1,228,187	107,396	(111,036)	-	1,234,297
Total Funds	1,341,785	529,051	(477,198)	-	1,393,638

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

17. Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds 2023
	General Fund	Designated Fund		
	£	£	£	£
Fixed Assets	18,232	-	1,570,036	1,588,268
Non-Current Assets	-	-	4,300	4,300
Current Assets	346,892	(69,402)	83,121	360,611
Current Liabilities	(30,379)	-	(137,474)	(167,853)
Long Term Liabilities	-	-	(310,839)	(310,839)
Net Assets as at 31 December 2023	334,745	(69,402)	1,209,144	1,474,487

	Unrestricted funds		Restricted funds	Total funds 2022
	General Fund	Designated Fund		
	£	£	£	£
Fixed Assets	10,125	-	1,612,814	1,622,939
Non-Current Assets	-	-	6,000	6,000
Current Assets	156,749	9,705	93,351	259,805
Current Liabilities	(17,238)	-	(123,127)	(140,366)
Long Term Liabilities	-	-	(354,741)	(354,741)
Net Assets as at 31 December 2022	149,636	9,705	1,234,297	1,393,637

2023 MAC Annual Financial Report - Final 28.2.24 signed

Final Audit Report

2024-03-09

Created:	2024-03-04
By:	Hannah Murray (info@hannahmurrayaccountancy.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAALTlaOTfL-sGBLcR3VJqZrc6Sz4e7ydy0

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MANCHESTER ALLIANCE CHURCH

England & Wales - Charity number 1092291

Accounts

**MANCHESTER ALLIANCE CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

**COMPANY REGISTRATION NUMBER : 3120814
CHARITY REGISTRATION NUMBER: 1092291**

MANCHESTER ALLIANCE CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are also the directors for the purpose of company law, present their report together with the financial statements of Manchester Alliance Church for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in Note 2 and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 , Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) , and with the Charities Act 2011.

1. Reference and Administrative Details

Charity Name	Manchester Alliance Church
Charity Registration Number	1092291
Company Registration Number	3120814
Registered Office	Manchester Alliance Church Unit 9, The Quadrangle Hulme Street Manchester M1 5GL

Board Members (Directors and Trustees)

The following directors and trustees held office from 1 January 2022 to the date of this report unless otherwise stated : -

Chairman	Rev. Wai Chor Chiu, Minister-in-charge
Treasurer	Yin Man Andy Chan
Company Secretary	Doris B.K. Liem (resigned from 16 June 2022)
Other Board Members	Bernard Lam Hui Tung Angel Wong Doris B.K. Liem Kiu Fai Tung (until AGM 2022)
Independent Examiner	Hannah Murray Accountancy 61 Falconers Green Westbrook Warrington Cheshire WA5 7XF
Bankers	Barclays Bank Plc Manchester City Office Branch 51 Mosley Street Manchester M60 2AU The Bank of East Asia Limited 3-5 Charlotte Street Manchester M1 4HB HSBC Bank Plc 100 King Street Manchester M60 2HD

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Objectives and Activities

Aim and Purposes

The Manchester Alliance Church seeks to be an indigenous evangelical church with a distinctive theological character in federation with the Chinese Alliance Churches Union the advance of His Church in Great Britain, and to promote a missionary base for national and world-wide evangelization in affiliation with the Alliance World Fellowship.

Objectives

- (i) promoting the Christian Faith in the United Kingdom and in all parts of the world in accordance with the Doctrinal Statement set out in Appendix 1, including (but not limited to) by all or any of the following means:
 - a) The proclamation of the Gospel of the Lord Jesus Christ to people of all nations, and in particular (but not exclusively) those who speak Mandarin and/or Cantonese, and the discipleship of all those who become Christians through receiving the Lord Jesus Christ as Saviour and Lord so that they may grow in spiritual maturity and understanding.
 - b) Fostering growth of the Church as an indigenous body of Christ.
 - c) The education and training of Christians for the ministries of the Church both at home and overseas and the encouragement of Christians to become established as active members of their local churches.
 - d) Facilitating evangelism and Christian training that agree with the Doctrinal Statement and conduct their affairs consistently with it.
 - e) Providing charitable activities/services which are compatible with promoting the Christian Faith in accordance with the Doctrinal Statement.
- (ii) Letting out the Church's facilities for educational and other charitable activities which are compatible with promoting the Christian Faith in accordance with the Doctrinal Statement.

Principal Activities

The principal activities of the Church during the year was that of a charity to hold Worship services, to organize fellowships in different age groups and to offer courses of Christian education, with the purposes of preaching the gospel, equipping and caring believers.

Public Benefit

The trustees confirm that they have, when and where necessary to do so, paid regard to the Charity Commissioner's Guidance on Public Benefit when considering and making its decisions. Activities undertaken to further the charity's purposes for the public benefit are show in the Review of Achievements and Performance/Development section of this report.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

3. Achievements and Performance

2022 is another challenging year for Church. As the pandemic condition improved, All Covid measures of Church were lifted and all activities were resumed normal. More followers started to go back to church to attend different gatherings and activities. On the other hand, still a lot of Hong Kong people immigrated to UK under BNO visa scheme and chose Manchester as their landing place. It made Cantonese congregation size double again within a year. All services, including worship, Children and Teens, are reached the saturated point. Also, manpower and space both became tight. It makes Church started to think of other way out, e.g. trying to plant a new church in Stockport; looking for other space nearby for teens services, to contain the people who are waiting for the services.

As size of congregation kept increasing, livestream worship is still held in order to serve those who can't join or still not willing to join physical worship. Owing to the arrangement of the services, no exact figures can be obtained for the live streaming services during the year.

I. Sunday Worship Attendance

Sunday worship weekly recorded attendance in average in 2022:

MONTH	1	2	3	4	5	6	7	8	9	10	11	12
* Average												
Cantonese	556	592	660	696	811	805	893	922	1039	1062	1080	923
English	47	48	54	56	53	57	54	53	53	55	55	57
Total by month	603	640	714	752	864	862	947	975	1092	1117	1135	980
Visitors/ Newcomers by month	19	16	27	32	57	60	73	67	58	93	43	37

**From April 2022, all Covid measures were lifted.*

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

II. Pastoral Ministry

(i) Fostering the spiritual life

- (a) The theme of 2021-22(January to June) is 'Connected in Christ, Witness in Unity'. and 2022-23 (July to June) 'Fellowship in furtherance of the Gospel'. In services, pastors preach from the book of Judges and Philippians systematically.
- (b) Prayer meeting is held once a month. In 2022, prayer meeting was incorporated into each worship of 4th week after the sermon.
- (c) Bible study groups held once a month are established for each fellowship. All the groups study the same passage. Pastor and church leader lead pre-study for all the group leaders. We started to study Jonah since August.
- (d) Follow-up groups for new believers: 6 groups are arranged this year, There werer 19 participants in total.
- (e) Baptism Class: 2 Baptism were held in 2022. One in April and one in October. 13 people participated the baptism class in total. Besides, 18 people were transferred their membership into MAC from other churches.

(ii) Fellowships and Pastoral care

- (a) The church set up a number of fellowships based on the age groups. Other than the existing fellowships, including Teenagers (Timothy), Young Adults (AYPF and Daniel) and Adults (Elim, Emmanuel, FHL and Caleb), three new fellowships (Onigiri, Joshua and Ezra) were set up to meet the needs of newcomers.
- (b) As Hong Kong people keep moving to Manchester and the adjacent areas, two more regular services are provided to support their needs. A tea group (held on every Wednesday of 1st, 3rd and 5th week) and coffee bar (held on every 1st and 3rd Friday) which aim to foster their supporting networking and fellowship are launched in last year for elderly and open to all respectively.
- (c) Apart from programmes arranged by the fellowship committee to build up the relationship of the fellowship participants, supporting and caring for one another are also encouraged to be done within the fellowship.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

III. Evangelism & Mission

- (i) No. of Baptised: 13
- (ii) Mission Ministry
 - (a) The church continued to support Pastor Lucho Sanchez working as a local missionary of cross-cultural mission in church. There are several international friends who are now attending church's worship regularly and also one more international friend became the church members after they finished the membership course and passed the interviews in 2022.
 - (b) Apart from Pastor Lucho Sanchez, the church also supports Armstrong Ng to have his study in South Africa by raising fund for him.
 - (c) Poland short mission trip was organised. 4 participants were joined and provided services to the refugees of Ukraine in the border of Poland under the arrangement of YWAM.
- (iii) Church Planting in Sale and Warrington
 - (a) As more and more Hong Kong people kept moving to UK, one more worship on Saturday was started to be held at Manchester Alliance Church (Trafford) (previous Sale fellowship) in order to meet the increasing demand of pastoral care. We are grateful that Avenue Methodist Church agreed to rent extra time slots to us for this purpose. The size of congregation in Trafford has been increased from 150ppl at the very beginning to 260 ppl on average.
 - (b) Similar to the Manchester Alliance Church (Trafford), Manchester Alliance Church (Warrington)(previous named as Warrington fellowship)also provided an extra worship session on Sunday from July 2022. With the kindly support from Holy Trinity Church of England, now there are two worship sessions, serving more than 200 adults on average in total.

IV. Discipleship Programmes

Bible Courses in 2022 are as below:

Courses in Cantonese

From left brain to right brain 10/10-12/11	70	Word of Life –The Twelve II (19/2-9/4)	36
Six times Welcome groups	120 in 11 groups	Word of Life –The Twelve III (8/10-3/12)	40

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

V. Other Special events in 2022

Special events	Average attendance
Summer Holiday camp	65
Teens camp	96
AYPF welcome camp	70
Gratitude Dinner	96
Membership Talk	18

VI. Membership Change

As special resolution has been approved for amendment of Church's constitution, all people were baptised in the church will become Full members automatically. There are 150 members at the year end of 2022. Associate member and Honourable member will no longer exist since amendment of Constitutional membership:

Year	Full Members	Associate Members	Honourable Members	Total
2022	150	0	0	150

VII. Pastoral Staff

- (i) Rev. Wai Chor Chiu is the Minister-in-charge. He focuses on preaching, teaching, leading the development of the church, strategizing pastoral work and evangelism, handling administrative work and led the pastoral work of adult and family ministry.
- (ii) Pastor Chris Sze Ming Lau is the pastor of English Ministry leading the pastoral work of English congregation and youth until July.
- (iii) Rev Ping Pandora Li is the Counselling pastor who provides counselling service in the community who speak Cantonese and Mandarin.
- (iv) Pastor Chi Pang Winson Chan and Rev Ka Chun Louis Yeung served for church planting projects in Warrington and Trafford respectively.
- (v) Pastor Ka Yau Benjamin Cho is the pastor of youth ministry. He focuses on teenagers who come to the church on Saturday and Sunday.
- (vi) Ms. Mei Fong Liu (voluntary pastor for elderly) was invited by the Church Council to serve the elderly in the church. She has led the elderly ministry and arranged the activities and programmes for Caleb fellowship.
- (vii) Pastor Alan C. K. Ho (voluntary pastor) assists home visit, adult ministry and preaching in Sunday service.
- (viii) Pastor Heng Wing Seng (voluntary pastor) was invited to serve Daniel fellowship and give sermon in services until October 2022
- (ix) Pastor Paul Siu (voluntary pastor) was approved to help supporting fellowships since 2023.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Manchester Alliance Church (Warrington)

Warrington Branch Church was previously known as “Warrington Fellowship”. It was established in June 2021, under the Manchester Alliance Church (MAC), as one of the outreach projects. In view of the Fellowships development, MAC decided to continue to develop it as a branch church. We thank God, for His guidance, it has now been 18 months since its establishment. We are starting to develop different ministries to serve different age groups these include children’s Bible classes, a Youth ministry and a ministry for the elderly.

Establishing Sunday worship

The Branch Church usually holds worship on a Saturday morning. Warrington, being one of the hot spots for migrants from Hong Kong, has seen the number of participants at the fellowship rapidly increase since its worship started in person in August 2021. In May 2022, there were 176 participants, the highest average number of people attending Saturday worship. It was obvious that the number of participants well exceeded the capacity of the venue.

To deal with this situation, the church decided to explore the possibility of holding a second worship. After much discussion and negotiations with the Holy Trinity Church, we decided to hold a second worship at 2pm on Sunday from July last year. Due to a shortage of manpower, we were unable to run children’s bible classes or our young people’s fellowship on Sundays. However, we thank God for His grace and guidance as well as the positive response from brothers and sisters, we managed to organize children’s bible classes in September to run concurrently with the Sunday worship. Unfortunately, we can only run limited children’s bible classes due to limited manpower and we have not yet managed to run a young people’s fellowship concurrently with Sunday worship. We continue to look upon God’s provisions and patiently wait for His guidance.

Children’s Ministry /Children’s Bible Classes

Holy Trinity is a traditionally designed English church, the main church is well decorated and solemn but short of rooms for different age group meetings. Only a side room is available for the Children’s ministry. We could manage when the Fellowship was first established and the number of participants was quite small. However, as the number of worshippers increased, the side room was no longer suitable. In addition, the side room and the main hall are only separated by a thin partition. We are looking to find another way to develop the children’s ministry in the long term.

Thanks to the Lord that help is provided by a nearby church, the Friars Green Independent Methodist Church. The Church generously agreed to allow the children’s ministry to use all the available spaces within their premises. The ministry was officially moved to this new meeting venue in May 2022. Though the worship and children’s ministry are held in two different premises, they are within 3-5 minutes walking distance. Therefore, neither the parents or the children have experienced any problems adapting. Bible class teachers are excited about these arrangements. Following the establishment of Sunday worship, the children’s bible classes have also further expanded to Sunday. There are more than 40 brothers and sisters taking part in teaching these bible classes. They have become the biggest serving group within the church.

Young People Ministry

Due to the limited usable space, there has not been much change in the Young People’s Ministry. The junior group holds their meeting on the first and third week of the month; while the senior group holds their meeting on the second and fourth week. The number of participants is similar, around 25-30. In terms of pastoral care, leaders understand that if they can hold meetings on a weekly basis, it will be much more beneficial to help members to develop their spiritual life and build closer relationships between leaders and members. The church is actively seeking a way forward to improve the development of this ministry.

Ministry for the Elderly

A lot of recent migrants coming from Hong Kong to the UK under the BNO scheme are families. Often these consist of three generations. There is a need to provide pastoral care and sharing the

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
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gospel with the older generation. The ministry for the elderly was therefore established in November last year. The target group is 65 years of age or above and those who are about to retire. The fellowship holds meetings once a month. Consideration is being given to increase the number of meetings. The fellowship is planning some outdoor activities for the elderly in spring and summer time.

Holy Trinity Church Deepen the relationship with Holy Trinity Church

We thank God that the church has been allowed to use the premises of Holy Trinity Church. We held a joint Christmas Carol Service and Christmas Service. Our church was represented by a 20 people choir. They sang one Carol in Cantonese and one in English during the Christmas Service. Moreover, we also shared communion with Holy Trinity Church members during the Christmas Service. Members of the two churches were united in the Lord's communion regardless of our different races and nationalities. Our relationship is far more than just landlord and tenant. We are closed partners in spreading the gospel. Our church recognises the needs of Holy Trinity Church. We offered to clean the church on a weekly basis and we currently have two cleaning teams, which each consist of four members, taking charge of cleaning the church premises.

Outlook and Prayer

The church is working hard to gather brothers and sisters from all walks of life. We hope that they can settle in the church and see it as their spiritual home. The church is planning to establish different groups to strengthen pastoral care and relationships among believers. We pray that the Lord will prepare their hearts and give us a sufficient number of leaders to develop different small groups.

There are people who wish to know more about the faith as well as people who have never set foot in a church. We pay close attention to help them to come to know God, the faith and hopefully become a baptized believer. We ask God to bestow wisdom upon the church so that we will know how to lead these people to Him. We pray that the Holy Spirit will touch their hearts and help them to turn to God.

The number of young people taking part in the Youth fellowship is increasing. We need to have a bigger venue to accommodate them and further develop this ministry. We pray that God will provide a suitable venue to enable us to provide appropriate and sufficient care for our young people.

Manchester Alliance Church (Trafford)

Thanks to the Lord for his lead, MAC (Trafford) started on October 31, 2021. The first Sunday service, in the blink of an eye, has been held a year and three months ago. Thanks to God for leading us to begin Sunday services, children's Sunday school and youth fellowship at Avenue Methodist Church, Sale, at the end of 2021. The number of people attended in Sunday services was about 150, and the total number of children in the two classes of Sunday school was about 50 and the youth fellowship was about 30.

With the increase in the number of people attending Sunday services, the places in the children's Sunday school were increased from two to three classes in the mid of 2022. The number of places in Sunday school was then increased to 100. For the youth fellowship, they have been increased to two groups in September and with 50 places in total.

According to the increase of people joined the church, we predicted that the seats of Sunday service will be fully occupied at the end of September 2022. Saturday service was firstly started in the mid of September. For diversion purposes, brothers and sisters who do not need to come with their children are encouraged to go to Saturday service. In addition, brothers and sisters who teach Sunday school or youth fellowship on Sundays can attend in Saturday services to worship God.

MANCHESTER ALLIANCE CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2022**

At the end of 2022, all fellowship ministries have set up committees to coordinate fellowship gatherings and care for the members.

At present, ministry team is mainly responsible for the decision-makings and coordination of the MAC (Trafford). The members in the ministry team are Rev Ka Chun Yeung, Doris Liem Helen Chow and Mrs Yau. We meet about once a month to discuss church development issues. In addition, we began to invite some brothers and sisters who are committed to attend the ministry team meetings.

At present, the details of MAC (Trafford) services are as followed:

Sunday service, 11:30-12:45 every Sunday morning, about 250 people attend.

Saturday service, 10:30-11:45 every Saturday morning, about 45 people attend.

Children's Sunday School, 11:30-13:00 every Sunday morning, there are three classes, Class Love (N-Yr 1), Class Joy (Yr 2-Yr 4) and Class Peace (Yr 5-Yr 6), the total number of children is 100.

Youth fellowship, 11:30-13:00 every Sunday morning, there are two groups, Egg Waffle Fellowship (Yr 7-Yr 8) and Joseph Fellowship (Yr 9-Yr 12), about 50 teenagers attend.

Sale Fellowship begins the physical fellowship meetings in January 2022, which takes place on the second Saturday of each month, The target group is the young families in the church. More than 30 people attended in each meeting.

Emmanuel Fellowship has meetings on the forth Saturday of each month. The target group is the casual group of adults.

Brothers' Fellowship and Bible study group has physical meetings on Friday evenings once a month. In addition, a Bible study group is conducted through Google Meet. More than ten brothers attend in each meeting.

Sisters' Fellowship are held once a month on Friday mornings, with about 20 sisters attending in each meeting. In addition, two bible study groups are conducted monthly through Google Meet.

Thanks to the Lord as God led MAC (Trafford) to plant in southwest Manchester where many immigrants from Hong Kong have chosen to live in and many Christians are looking for Cantonese church. The number of people in the church has been increased in the past year and it is still increasing gradually. May MAC (Trafford) becomes their spiritual home in the UK.

Thanks God to lead many brothers and sisters to understand and commit in services when everything just started in MAC (Trafford) in the past year. Many brothers and sisters are eager to participate and commit in different ministries and God still adds more for us. There are more than 100 brothers and sisters serving in all ministries, including over 50 people are serving in children and youth ministry.

Since most of the families joined MAC (Trafford) are young families with children and teenagers, there are still many children and teenagers who cannot attend children's Sunday school or youth group due to the limited number of places. They have to stay with their parents in the services when waiting for the offers. This leads to the loss of some families since it is not easy for the children to stay in the services. Therefore, we need to invite more teachers and teaching assistants to accommodate more children and youth in children's Sunday school and youth fellowship. It is also hoped that there will be opportunities to carry out the Saturday children's ministry in the future. At the same time, we should also take care of the spiritual life of our teachers and teaching assistants to avoid them becoming burnt out.

We hope that in the second and third quarters, the group leader training (including bible study training and spiritual practice) will be carried out, so that more people can lead group gathering in different fellowships.

We are planning to set up a Caring Group to care for and visit brothers and sisters and contact unbelievers in the district.

MANCHESTER ALLIANCE CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2022**

In mid-2023, a retreat day camp will be held for ministry leaders.

Pray that the Lord will keep the teachers and teaching assistants in serving well and have spiritual growth. Pray that more people will participate in the ministry so that more people can share the ministry with each other and avoid burnt out.

Pray for everyone who comes to the MAC (Trafford), whoever adults, children and teenagers, for most of them are new to the UK. Pray that the Lord lead everyone in the church to have spiritual growth, to support and encourage each other, and gradually build a spiritual home here.

Ministry

1. Children Ministry

This year we have witnessed God's immense grace and blessings -- testified by brothers and sisters' enthusiasm and hard work in serving the Lord across our wide spectrum of teaching and worship activities. Most importantly, we serve the Lord with love, mutual support and encouragement, and in unity.

Due to the continuous influx of Hong Kong immigrants to U.K., our Sunday School has grown from 67 to 89 children and from 45 to 75 children in Saturday Bible School. This brings new challenges to the teaching team as we have to adjust and modify teaching larger groups as well as to accommodate different learning needs. On the other hand, this new challenge became a stimulus for teachers and teaching assistants to develop their teaching styles and work closer together. Thanks to the Children Ministry committee who is willing to serve together humbly and developing a stronger team through facing many challenges. We praise the Lord for His guidance and preservation, and for this children are able to worship Him, acquire Biblical knowledge and enjoy other activities in a safe and happy environment.

In 2022, we continued to be amazed by the Lord's great work; God has prepared new brothers and sisters who are willing to commit themselves in serving in Children Ministry. Despite the shortage of teachers, we had more teaching assistants to get involved. Also, we are so blessed with having 4 sisters undertaking teacher training.

Our teachers and assistants have put a lot of hard work into our "Combined worship" on every fourth week of the month and it has borne fruit – all pupils have become more into singing hymns to praise the Lord. This year's summer programme was about "God's creation" and we had a week of Children Day Camp at church and through this event we attracted several non-Christian families to join and some carried on joining our Sunday School and Chinese Language School. We had regular teacher training meetings on different topics like how to support Special Education Needs' pupils and to deliver a clear aim bible lesson to support our team.

In response to the current changes, the church and children ministry are still adopting and cooperating. May the Lord grant teachers spiritual wisdom to be sensitive to the differences in culture and learning between native-born and newly immigrated children. Also, may the Lord grant new teachers and teaching assistants confidence to overcome the fear of language barrier and be able to serve and to address the shortage of manpower. Last but not least, may the Lord give wisdom to the committee to make different decisions and to look after all servants ensure that they remain physically and spiritually healthy in order to serve effectively.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Chinese Language School

Even though the impact of Covid-19 was still unavoidable, 2022 was a year full of God's guidance and blessings. Our church and Manchester Alliance Chinese Language School had gradually resumed "normality".

In academic year 2021/22, there were 52 students (9 classes). As there was a continuous influx of Hong Kong people emigrating to the UK in 2022, the intake of new students of academic year 2022/23 was a record-breaking figure: 49 students. The total number of the students was 82 (58% of them were new arrivals from Hong Kong) of 10 classes. After two years of no physical public examination, 2022 International GCSE Chinese examination was held in May. Six students took the examination and attained excellent results (5 students achieved Grade 9 and 1 achieved Grade 8).

The parent meetings were also resumed physically in 2022. It was mainly conducted by Rev Pandora Li on 2nd Sunday of each month. She held a series of talks with the theme related to parent & children relationship. In December, there was a parent meeting with evangelical theme. The parents received the Christmas present bags with an evangelical booklet from our Chinese school.

Although there was still a shortage of teachers last year, God gradually provided some new teachers and existing teachers were willing to teach more lessons. Also, some teaching assistants received teacher training. Therefore, the pressure caused by insufficient teachers was reduced.

Apart from the obvious difference of Chinese language knowledge among the students, the growing size of the classes, how to accommodate different learning needs and manage undesirable classroom behaviour of students are also challenges faced by the teaching team. Nevertheless, we give thanks to God for providing a great team of faithful brothers and sisters to serve in Chinese school. Through sharing teaching ideas, skills and experiences, we tackle the challenges together and support each other. It is hoped that we can continue to serve God with a humble heart in unity despite of coming from different background. Furthermore, we shall endeavour to provide an encouraging learning environment for our students as well as enhancing a rapport with the parents so that they can experience God's love in our church.

By the grace of God, Manchester Alliance Chinese Language School can continue to fulfil its ultimate goal and vision – glorify Our Lord Jesus Christ by being the bridge between our church and the local Chinese community sharing His love to people.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
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Youth Ministry

1. Timothy and Onigiri Fellowship

We are grateful to God that MAC has the resources to serve the youths. We have specially set up a ministry for newly immigrated youths, so that the newly arrived youths can meet friends in the same age here, build a support network and continue to learn the truth in church.

The team of leaders in Onigiri (Saturday) and Timothy (Sunday) has gradually stabilized, which is of great help in shepherding young people and building relationships.

The youth camp that had been suspended for 3 years was resumed during the summer holiday. This year, there were 5 churches and about 72 people participated in total.

Due to the rapid increase in the number of teens in Onigiri, the fellowship began to split into Senior Group and Junior Group in September, hoping to have more appropriate pastoral care for young people.

Regarding the regular weekly gathering, we added the youth services on the first week of months from this year, so that the teens can listen to God's Word and learn the truth.

For the prospectus, it is hoped that young people can be encouraged to participate in different types of ministry in 2023, to find spiritual gifts and allow them to grow in service. It also hopes to establish a fixed team of leaders, strengthen the training of leaders, and support the pastoral care of the leader team. On the other hand, we also keep encouraging the teens to read the Bible and increase their interest and desire for God's word.

2. Alliance Young People Fellowship (AYPF)

As the restrictions of the pandemic loosens, AYPF can resume the welcome dinner and welcome camp this year. Especially in the welcome camp, we have got over 70 university students participating in our camp. We are grateful that both events were held successfully and that our brothers and sisters can engage more in AYPF through the activities.

With various activities during the fellowship, including home gatherings, workshops and bible study sessions, we can be further engaged in AYPF and build a community in which our relationships are strengthened.

In the coming half-year, we have chosen the topics from 8 lessons of growth to be our workshop titles. We hope these topics can make us learn more about our faith, and inspire us to think what is the meaning of faith in our lives.

We also hope that AYPF is a fellowship that can adapt to the needs of our brothers and sisters. Also, we pray that more brothers and sisters can stand out and serve, to continue the spirit of AYPF.

3. Daniel Fellowship

Daniel fellowship has welcomed many new friends in 2022. The average attendance increased from 20 to 30. 80-90% of the members joined the fellowship in the past couple years. There were still newcomers in both November and December.

Through the past year activities, members had deepened their relationship. Many mature brothers and sisters were willing to serve.

As the number of participants have increased significantly, this leads to challenge in Bible study and discussion. We hope more leaders can be risen in coming year, so the fellowship can grow healthily

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Adult Ministry

There are six fellowships in the adult ministry:

1. Elim Fellowship

As the ease of pandemic, Elim fellowship has resumed physical fellowship gathering for more than one year. During the past year, fellowship adopted the theme: 'The characteristics of fruit of Holy Spirit'. All members shared , made revision and learnt about how it affects our life and its importance.

Though the effect of pandemic was starting to fade, it was following by recession and cost of living crisis. In response to the community's need, a lucky bag fund raising event was held and used all fund raised to purchase canned food and donated to food bank for supporting those in need.

2. Emmanuel Fellowship

As the ease of Covid measures, physical gathering has been resumed since January 2022. The attendance was 11 on average. The theme of fellowship in 2022 was "Fellowship in furtherance of the Gospel". Different talks by Pastors were organized to facilitate the members' sharing, service and fellowship. Cell groups system was set up for more in-depth sharing among members. Two groups of monthly bible study were held with 7 ppl attendance on average. Besides, daily spiritual sharing and prayer group are still holding to pray for church and other items.

3. Faith, Hope, Love Fellowship

During the past year, all the meetings over the year were held physically. The themes of the monthly meetings included sharing by the Ministry Team, mission talk, visitation skills, Summer outing and Christmas celebration etc. We celebrated our members' Birthdays once every three months. The average number of attendants in the monthly meetings was 36.

Regarding bible study, we split our members into three Bible Study groups, Faith, Hope and Love, to study the book of 【Ephesians】 and then 【Jonah】 once a month. The average number of the year attending the monthly Bible studies was 31.

On top of regular gathering mentioned above, a hiking has been organized in summer with a total of 24 people attended.

As a conclusion of past year, there was a smooth re-election of the Committee members. The numbers attended the fellowship remained steady and 4 new people joined in. Besides, 2 fellowship members received baptism.

Through the monthly meetings and Bible studies, the members had the ample opportunities to share, encourage and pray for one another better.

In coming year, the regrouping of members in the three Bible Study groups should be required when everyone can come back to Bible Study physically.

We are going to set aside some time before every fellowship meeting for members to meet. Pray for the members can use these times to share, encourage and pray for one another.

Also, we planned to visit our fellowship members regularly.

4. Joshua Fellowship:

We are maintaining five groups, East, South, West, North and Central. In order to provide appropriate pastoral care, the bigger groups may be divided into two or three small groups. This year, we managed to establish small group leaders in the Central group, we

MANCHESTER ALLIANCE CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2022**

believed this will improve connection among group members. Fellowship meetings are held on the first Saturday of the month. An average of 60-70 group members take part. There were over a hundred participants at the Christmas gathering. Other than the monthly fellowship activity, each small group holds bible study and other activities monthly.

5. Ezra Fellowship

Ezra fellowship was formed in May. The participants are Hong Kong immigrants joining the fellowship after finishing the six time welcome group's bible study. There are about 30 ppl divided into three bible study groups in Ezra. A committee to organise the programmes in the fellowship was set up in Dec.

6. Caleb Fellowship

In the year of 2022 – looking back, we experienced God's protection. In His grace we were trained; we learned and shared.

We thank God for watching over the fellowship. We organized a few special programs in past year.

On 28th May, we had an outing, we thanked God for the good weather and safe journey.

On 10th of September, we celebrated the Mid-Autumn Festival. We had time for crafts and Helen taught us how to make sweet sesame dumplings.

On 10th of December, we had a competition for colouring Bible stories pictures, cooking and healthy dieting. Everyone enjoyed themselves.

We thank God that members of the fellowship are dedicated to bible study. They were keen to purchase a copy of the Bible - the Chinese Study Bible Chinese Union Version. Through hymn singing and colouring of pictures of bible stories, the fellowship managed to learn more about the characters in the Bible and understand the meaning of the stories. In 2023, we have set the theme of the fellowship meetings: By His Grace.

English Ministry

Over the past year, we are thankful to see the increasing numbers of congregation across different nations and backgrounds. They have enjoyed and engaged in English Sunday Service.

ESOL course has been running by missionary Marybeth Brannon since January during term time. It is thankful to see different brothers and sister from English congregation involved in assisting as Teachers and Assistant Teacher throughout the whole year.

In March, Prince Avenue Baptist Church sent a missionary team to engage a series of evangelistic programs with Projekts MCR, a skate park at the city centre of Manchester. We are thankful to see a Muslim brother come to Christ on that evangelistic evening.

In June, we are sad to see our English Pastor Chris Lau left us. He carried our well wishes to his further study in Hong Kong. We are thankful for his service over the past four years he walked with us, especially during the difficult Pandemic era. In September 2022, New English Ministry Committee established.

Due to the lack of participants, unfortunately English Pre-Bible Study had to end from October 2022. Thankful for God's provision, Rev Lau took on monthly English Bible Study from November. With his rich theological knowledge and pastoral experiences in the past, we have inspired in reading bible in a new prospective.

MANCHESTER ALLIANCE CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2022**

On 6th January 2023, CACU missionary Rev Lucho Sanchez with help of Marybeth, they hosted an evangelistic evening in Turkish community in church premises. Some brothers and sisters from the English Ministry also assisted the programme, and sisters from Cantonese congregation to assist catering. We pray God's work on us through our service together. May HE use this event to touch the people in Turkish community within Manchester.

In March 2023, Prince Avenue Baptist Church will send a missionary team to engage in a series of evangelistic programs. We pray that God will send his people to serve the community with the mission team.

Despite the unsuccessful in recruiting a suitable pastor for English Ministry the past summer. After six months of weekly praying meeting, we will post the job advertisement through Nazarene Theological Collage and Global Connections UK. We pray God will send his people to pastor his church and we pray for the congregation to have patience in waiting to witness God's miraculous plan together.

May God continue to lead us in serving the community and guide us to be the salt and light to all nations in the city of Manchester.

Whole Person Development Services

Counselling Services: Handled a total of 34 cases and conducted 196 sessions. 22 cases have now been closed. Cases included personal development, emotion counselling, marital relationships, parental relationships and pre marriage counselling. In addition, conducted seminars for different fellowships on the topics of psychological health, handling of conflicts and communications and primary family.

Tea Tasting Groups: There are seven committee members taking charge of this group and around 40-50 participants in each gathering. The number is on the increase. The gathering venue of this group has therefore changed from the conference to the main hall. There is a variety of activity including, life in the UK, pot planting and gardening, stretching exercises, hymn singing, movies, seminars on health, seminars on help for emotional emergencies and community services in Manchester. We organized outings every 5th Friday of the month. We have visited the Chinese library, art centre, Christmas market and Chinese restaurants for yam cha. A closer and closer relationship is being built within this group.

Coffee Bar – this ministry was established in November 2022. There are seven committee members who are in charge of this ministry and around 25-30 participants each time. The majority of them are people who recently migrated to this country. There have been non-believers who happened to walk past the church and decided to join in. Other than sharing personal stories, we took the opportunity to introduce the activities of the church and our faith.

Hiking Group: this is an activity only held during summer and autumn. We have held four hikes so far. Around 20 people took part. Whilst we enjoyed God's creation, we shared mutual support and friendship.

Badminton Group: Around 130 members have been divided into three groups, Weekdays, Saturdays and Sundays. Chan Sim Fong, Lai Kai Yue and Wong Mei Mei are in charge of the groups. There are badminton sessions every week. We hope that through playing sport together, group members will build closer relationships and improve their quality of life and health.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

4. Financial Review

The past year had indeed been another challenging year for MAC. Pastoral care need kept raising as more and more Hong Kong families moved to UK under BNO visa scheme. On top of the two newly planting churches, extra three more weekly service sessions were scheduled for responding to the situations. In addition, Church's operation basically fully resumed in last year. Large number of new comers, limited space and tightness in manpower put the pastoral care and service provision under stress. Thanks to the persistent effort of brothers & sisters and pastoral staff, we still managed to meet the increasing need in service needs in last year. We are also encouraged by our congregations' faithfulness to God, expressed by their participation in various church activities, both physical and virtual especially in this new service provision era. We are especially thankful because the donation received is sufficient to cover our expenses despite of significant growth in financial burden raised by the service needs.

Policy on reserves

It is the policy of the Church to maintain a level of unrestricted General Fund reserve that is sufficient to cover the Church's running costs for 3 months around £120,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, the Church is able to continue its current activities while consideration is given to ways in which additional funding may be raised. As at 31 December 2022, the amount of reserves in General Fund was £145,443.

General Fund: the donation received has increased £181,294 as compared with previous year (£388,032 and £206,738 for 2022 and 2021 respectively). The net income for the year is £38,867 after the transfer of £216,852 to other funds

Personnel Fund: the total outgoing was £203,071 in 2022. In contrast, donation for the year was only £27,035 (2021 is £23,025). The deficit is covered by transfers from General Fund of £173,205. Note The Personnel Fund balance is (£781) at 2022 (£2,050 at 2021).

Property Fund: The total expenditure was £97,393 while the donation received for the year was £93,354. There were £11,000 loan repayment to the Church believers made during the year. At the beginning of 2022, the cash balance was £36,585 for property maintenance and loan repayment. At the end of 2022, the cash balance was £21,345 which will be used for repayment of the loans of £78,500 from the Church believers due in 2022.

Note: The church owes long-term bank loan of £365,820 (to be repaid by monthly instalments)

Property maintenance: The total venue related charges for 2022 were £95,885 (£93,173 at 2021) (see table C, "Summary of property maintenance expenses"). This included the mortgage monthly repayment and at utility expenses. According to the current data, we estimate the total venue related charges for 2023 at £168,065 including repayment of loans of £78,500 from the Church believers.

Brief summary of fund movements in 2022

(A) General Fund

Income	2021	2022	Expenses	2021	2022
General Donations	£191,346.00	£347,885.00	General Expenses	£43,635.00	£132,313.00
Other Incomes (from fellowship, church activities, etc.	£15,393.00	£40,147.00	Transfer*	£116,319.00	£216,852.00
Total Income	£206,738.00	£388,032.00	Total Expenditure	£159,954.00	£349,165.00
			Net Income / (Expenditure)	£46,784.00	£38,867.00

* Transfer of General Fund: £ 33,896.00 to Mission Fund: £ 173,205.00 to Personnel Fund

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

4. Financial Review (continued)

(B) Other Fund

Fund Titles	To Support	Expenses
Mission Fund	CACU (Mission)	£4,753
	CACU (Admin)	£14,182
	YWAM	£1,740
	Rev Karl Leung – missionary	£6,000
	Poland short mission trip	£3,852
	Cross Cultural Ministry	£250
Charity Fund	Samaritan Purse	£3,251
	Tear Fund	£1,932
	HK Cornerstone Association	£2,192
	Barnabas	£1,631
	CCGR	£998
	CACACA	£1,023
Personnel Fund	Employment expenses for office and pastoral staff	£203,071
Property Fund	Total venue related expenses	£95,090

(C) Summary of property maintenance expenses:

Property Maintenance Items	2021	2022	2023
	Actual Expenses	Actual Expenses	Estimated Expenses
Bank Loan Repayment	£38,079	£38,079	£38,079
Water	£300	£1,062	£1,170
Electricity	£8,208	£13,257	£14,582
Management Fee	£14,755	£14,376	£15,814
Waste Collection	£88	£384	£422
Maintenance & Repair	£7,076	£10,805	£12,759
Insurance	£3,667	£6,127	£6,740
Repayment of loans to MAC believers	£21,000	£11,000	£78,500
Total	£93,173	£95,090	£168,065

(D) Summary of Property Fund Incomes:

Income Item	Amount	Percentage
Donations from MAC believers	£49,776	57.9%
Donations from overseas supporters in the custody of Hong Kong Alliance Mission	£3,098	3.6%
Other -Tax rebate for tax year 2021/22	£28,087	32.7%
Other - Bank interest	£0	0.0%
Other - donation from MAMF	£0	0.0%
Other - donation from CACU (UK)	£4,950	5.8%
Other - donation from religious organisation/fellowship	£0	0.0%
Total	£85,910	100%

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Structure, Governance and Management

The Church was incorporated on 1st November 1995 under the Companies Act 2006 as a private limited company and the company is limited by guarantee. The type of governing document is the constitution.

Trustees selection and induction

Any prospective new trustees are recommended by the current church council to the congregation for their consideration. Church members are then able to vote the appointment of the prospective trustee. A majority vote confirms the appointment. New trustees are kept updated through trustees' meetings and communication throughout the year.

The Church as a member church in federation with the Chinese Alliance Churches Union (UK) (abbreviated to CACU) is governed by the voting members of the Church Council, which include the Minister-in-charge or his deputy, elders and deacons. Therefore, these voting members are constituted as the board of trustees/directors of the Church. The Minister-in-charge who must be approved and assigned by CACU should be appointed to the ministry of the Church by the Church Council. The elders who must receive approval from the CACU should be nominated by the Church Council and elected in the Annual General meeting. Deacons should be nominated by the Church Council and elected in Annual General Meeting every year. The newly elected trustees will be given a brief induction regarding their duties and responsibilities set out in the constitution and according to the guidelines of Companies House and Charity Commission.

Risk Management

The trustees have a duty to identify and review the risks of which the charity is exposed and to ensure appropriate controls in place to provide reasonable assurance against fraud and error.

The Church Council

The Church Council is formed by the directors/trustees and non-voting members. They meet regularly to discuss, pray and organize the work of ministry. The Church Council consists of the ministers (one of whom is Minister-in-charge or Deputy), the elders, the deacons, and any other appointed church officers or leaders.

The Church Council Members

Trustees

Chairperson	Rev. Wai Chor Chiu
Treasurer	Yin Man Andy Chan

Other Members

Doris B. K. Liem
Bernard Lam
Angel H.T. Wong

Company Secretary: Doris B K Liem (until 16 June 2022)

Non-voting members: Pastor Chris S.M. Lau (resigned from July 2022)
Helen Y.Y. Chow
Karen K.W. Fong
Adonis C.H. Lau (until August 2022)
Kasin Law
Pastor Winson C.P.Chan
Rev K.C. Yeung
Rev Pandora P. Li
Pastor Ka Yau Cho

The Church Staff

Minister-in-charge:	Rev. Wai Chor Chiu
Pastoral Staff:	Pastor Chris S. M. Lau (resigned from July 2022) Pastor Winson C.P.Chan Rev K.C. Yeung Rev Pandora P. Li Pastor Ka Yau Cho

Church Administrator:	Wing Chung Lam Mei Fung Lam (part-time) Ka Yi Kwok (from 13 October to 24 December 2022)
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MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENED 31 DECEMBER 2022

6. Statement of trustees' responsibilities

The trustees (who are also directors of Manchester Alliance Church) are responsible for preparing the trustees' report and 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 Ireland". Company law and the law applicable to charities in England and Wales require 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 its incoming resources and application of resources, including its income and expenditure for that period. In preparing these financial statements, the trustees are required to : -

- select suitable accounting policies and then 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 a going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They 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. Under Company Law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the result of the company for that period.

7. Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies' regime.

The above trustees' report (including directors' report) was approved by the trustees of the charity on 9th March 2023 and signed on thier behalf by :

W C Chiu
.....
Rev. Wai Chor Chiu, Chairman
Trustee

Andy Chan
.....
Yin Man Andy Chan, Treasurer
Trustee

MANCHESTER ALLIANCE CHURCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Charity No. 1092291
Company No. 3120814

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Hannah Murray FCCA
The Association of Chartered Accountants

Hannah Murray Accountancy
61 Falconers Green
Westbrook
Warrington
Cheshire
WA5 7XF

9th March 2023

MANCHESTER ALLIANCE CHURCH
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022
STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

		Unrestricted funds		Restricted funds	Total funds 2022	Total funds 2021
		General Fund	Designated Fund			
	Note	£	£	£	£	£
Income and endowments from:						
Donations	4a	347,885	33,623	107,396	488,904	296,792
Charitable activities	4b	40,147	-	-	40,147	11,285
Investments	4c	-	-	-	-	-
Total income		388,032	33,623	107,396	529,051	308,077
Expenditure on:						
Charitable activities	5	132,313	233,849	111,036	477,198	276,237
Total expenditure		132,313	233,849	111,036	477,198	276,237
Net income/(expenditure) for the year		255,719	(200,226)	(3,640)	51,853	31,840
Transfers between funds		(216,852)	207,101	9,750	-	-
Net movement in funds		38,867	6,875	6,110	51,853	31,840
Reconciliation of funds:						
Fund Balances b/f at 1 January 2022		106,576	7,022	1,228,187	1,341,785	1,309,945
Fund Balances c/f at 31 December 2022		145,443	13,897	1,234,297	1,393,637	1,341,785

MANCHESTER ALLIANCE CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2022

Charity No. 1092291
Company No. 3120814

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Fixed assets					
Tangible assets	10	10,125	1,612,814	1,622,939	1,654,993
Concessionary loan	11	-	6,000	6,000	6,000
Current assets					
Stock	12	278	-	278	278
Debtors	13	1,174	54,936	56,110	48,010
Cash at bank and in hand		165,002	38,415	203,417	148,904
		166,454	93,351	259,805	197,192
Creditors: amounts falling due within one year	14	(17,239)	(123,127)	(140,366)	(83,281)
Net current assets		149,215	(29,776)	119,439	113,911
Total assets less current liabilities		159,340	1,589,038	1,748,378	1,774,904
Creditors: amounts falling due after one year	15	-	(354,741)	(354,741)	(433,119)
Total net assets		159,340	1,234,297	1,393,637	1,341,785
Funds of the Charity					
Unrestricted funds		159,340	-	159,340	113,598
Restricted funds		-	1,234,297	1,234,297	1,228,187
Total funds	16	159,340	1,234,297	1,393,637	1,341,785

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by all trustees/directors, and authorised for issue on 9th March 2023 and signed on their behalf by

W C Chiu

 Rev. Wai Chor Chiu, Chairman
 Trustee

Andy Chan

 Yin Man Andy Chan, Treasurer
 Trustee

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Basis of preparation

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

Manchester Alliance Church constitutes a public benefit entity as defined by FRS102.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to adopt going concern basis in preparing the accounts.

2. Accounting policies

2.1 Funds Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charity's charitable objectives unless the funds have been designated for specific purposes.

Restricted funds are subject to specific restrictive conditions imposed by donors or through the terms of an appeal. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.2 Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid is included in income when there is a valid declaration from the donor.

Income from investment relates to bank interest received is recognised when the amount is certain.

No amounts are included in the accounts for services donated by volunteers.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

2.3 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accrual basis when a liability is incurred. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Direct costs attributable to a single activity are allocated directly to that activity.

Costs of charitable activities relate to the operation of the charity comprising direct charitable expenditure to meet the objectives of the charity. Support costs and governance costs relate to the management and operation of the charity and also in compliance with constitutional and statutory requirements.

2.4 Tangible fixed assets

Capital expenditure is stated at cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of each asset over its expected useful life as follows:-

Leasehold property and improvements	2% straight line basis
Computer and equipment	25% reducing balance basis

2.5 Stock

Stock is valued at the lower of cost or net realisable value after making allowance for obsolete and slow moving items.

2.6 Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

2.7 Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to settle the debt. Amounts which are owed in more than a year are shown as long term creditors.

2.8 Foreign currency translation

Transactions in foreign currency are recorded in sterling at the rate of exchange ruling on the date of transactions or the average exchange rate of the year where applicable. Monetary assets and liabilities denominated in foreign currency are re-translated at the rate of exchange ruling at the balance sheet date.

2.9 Taxation

Manchester Alliance Church, as a registered charity, is exempt from taxation of its income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that they are applied to its charitable objectives. No tax charge arises on the results of the year.

3. Company status

Manchester Alliance Church is a company limited by guarantee. Every member of the Church undertakes to contribute such amount as may be required not exceeding £1 in the event of the company being wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the company's debts and liabilities contracted before he or she ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributions among themselves.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

4. Income and endowments from

	Unrestricted funds		Restricted funds	Total funds 2022	Unrestricted funds		Restricted funds	Total funds 2021
	General Fund	Designated Fund			General Fund	Designated Fund		
	£	£	£	£	£	£	£	£
a. Donations								
General Fund (local donations)	338,958	-	-	338,958	191,346	-	-	191,346
General Fund (overseas donations)	-	-	-	-	-	-	-	-
Mission Fund	-	6,588	-	6,588	-	1,545	-	1,545
Personnel Fund	-	27,035	-	27,035	-	23,025	-	23,025
Property Fund (local donations)	-	-	54,726	54,726	-	-	38,202	38,202
Property Fund (overseas donations)	-	-	-	0	-	-	6,801	6,801
Charity Fund	-	-	13,167	13,167	-	-	5,391	5,391
Bursary Fund	-	-	875	875	-	-	-	-
Gift Aid	-	-	38,628	38,628	-	-	26,375	26,375
Fellowships Offerings	8,927	-	-	8,927	4,107	-	-	4,107
Children Sunday School	-	-	-	-	-	-	-	-
Other	0	-	-	-	0	-	-	-
	347,885	33,623	107,396	488,904	195,453	24,570	76,769	296,792
b. Charitable activities								
Chinese Language School	12,583	-	-	12,583	7,330	-	-	7,330
Summer and Welcome Camps	27,564	-	-	27,564	3,955	-	-	3,955
	-	-	-	-	-	-	-	0
	40,147	-	-	40,147	11,285	-	-	11,285
c. Investments								
Bank interest	-	-	0	0	-	-	0	0
Total income	388,032	33,623	107,396	529,051	206,738	24,570	76,769	308,077

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Expenditure on charitable activities

Note	Unrestricted funds		Restricted funds	Total funds 2022	Unrestricted funds		Restricted funds	Total funds 2021	
	General Fund £	Designated Fund £	£	£	General Fund £	Designated Fund £	£	£	
Direct Charitable Expenditure									
Donation - Mission Fund	6	-	30,778	-	30,778	-	35,906	-	35,906
Church Tithe Donation		20,605	-	-	20,605	-	-	-	-
Donation - Charity Fund		-	-	13,168	13,168	-	-	4,846	4,846
Theological student grant		-	-	475	475	-	-	-	-
Theological student placement		-	-	-	0	-	-	-	-
Children Sunday School		1,656	-	-	1,656	501	-	-	501
Chinese Language School		1,777	-	-	1,777	793	-	-	793
Fellowships		23,162	-	-	23,162	6,166	-	-	6,166
Congregational costs		16,932	-	-	16,932	10,154	-	-	10,154
Summer camp and project		20,074	-	-	20,074	3,608	-	-	3,608
Welcome camp and programme		7,292	-	-	7,292	200	-	-	200
		91,498	30,778	13,643	135,919	21,422	35,906	4,846	62,174
Support and governance costs									
Staff costs	7		203,071	-	203,071	4,500	108,856	-	113,356
Ministers working expenses		2,085	-	-	2,085	3,487	-	-	3,487
Staff working expenses		5,334	-	-	5,334	-	-	-	0
Venue Contribution for Branch churches		10,243	-	-	10,243	-	-	-	0
Printing and stationery		1,142	-	-	1,142	479	-	-	479
Office equipment and repair		-	-	-	0	1,959	-	-	1,959
Computer repair and upgrades		2,205	-	-	2,205	-	-	-	0
Telephone and internet charges		3,554	-	-	3,554	4,736	-	-	4,736
Staff Welfare		100	-	-	100	-	-	-	0
Church cleaning		6,622	-	-	6,622	2,054	-	-	2,054
Hospitality		542	-	-	542	-	-	-	0
Sundry expenses		3,199	-	-	3,199	934	-	-	934
Professional fees		1,608	-	0	1,608	1,165	-	0	1,165
Accountancy fees	9	500	-	-	500	460	-	-	460
Bank charges		1,861	-	0	1,861	892	-	0	892
Depreciation		1,820	-	42,780	44,601	1,547	-	42,656	44,203
Premises maintenance and repair		-	-	10,805	10,805	-	-	7,076	7,076
Church centre utilities									
- building service charge		-	-	14,376	14,376	-	-	14,755	14,755
- electricity		-	-	13,257	13,257	-	-	8,207	8,207
- water		-	-	1,062	1,062	-	-	300	300
- waste collection charge		-	-	384	384	-	-	87	87
Bank loan interest		-	-	10,792	10,792	-	-	6,522	6,522
Insurance		-	-	6,127	6,127	-	-	3,666	3,666
Exchange loss (gain)		-	-	(2,190)	(2,190)	-	-	-275	-275
		40,815	203,071	97,393	341,280	22,212	108,856	82,994	214,063
Total expenditure on charitable activities		132,313	233,849	111,036	477,199	43,635	144,762	87,840	276,238

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Analysis of donations

	2022	2021
	£	£
Donations to Chinese Alliance Churches Union (UK) (see note 8.3)	18,935	33,240
Donations to missionaries	9,853	2,400
Donation to 30 days of prayer for The Muslim World	-	133
Donation to HK Frontiers	-	133
Donation to Newbold Community Church	250	
Donation to YWAM	1,740	-
	<u>30,778</u>	<u>35,906</u>

7. Staff costs

	2022	2021
	£	£
Salaries and wages	183,758	96,912
Social security costs	9,543	5,950
Pension costs (defined contribution scheme)	9,771	5,994
Other employee benefits	-	4,500
	<u>203,071</u>	<u>113,356</u>

No employee received employee benefits of more than £60,000 during the year (2021 : £Nil)

The average number of employees calculated on the basis of full-time equivalents during the year is as follows :-

	2022	2021
Charitable activities	5	3
Office Administration	2	2
	<u>7</u>	<u>5</u>

The above staff costs included remuneration and benefits paid to the trustee, Rev Wai Chor Chiu totalling £ 47,059 as detailed in note 8.1.

Some Church staff are employed by a related entity, Chinese Alliance Churches Union (UK) to work for the Church. As at 31/12/2022 there were 2 members of Staff employed through CACU and 5 employees employed through Manchester Alliance Church.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Transactions with trustees and related parties

8.1 Trustees' remuneration and benefits

During the year, one of the trustees, Rev Wai Chor Chiu received total remuneration and benefits in the capacity as the minister-in-charge of the Church as follows: -

	2022	2021
	£	£
Salaries	40,333	36,334 (reimbursed CACU (UK))
Social security costs	3,702	3,205 (reimbursed CACU (UK))
Pension contribution	3,025	2,726 (reimbursed CACU (UK))
Other benefits - visa application fees	-	-
	<u>47,059</u>	<u>42,265</u>

Shin Ting Cindia Lau (wife of Rev Wai Chor Chiu) received £1,950 for worship sessions during the year

No other trustees received remuneration or other benefits from the charity during the year (2021 : £Nil).

8.2 Trustees' expenses

Expenses were incurred by Rev Wai Chor Chiu during the year as detailed below and these were wholly in fulfilment of charity objectives.

	2022	2021
	£	£
Mileage allowance	473	1,087
Car parking space	1,390	1,260
Mobile phone bills	72	-
Book allowance	150	15.99
	<u>2,085</u>	<u>2,363</u>

No other trustees were paid any expenses during the year (2021 : £Nil).

8.3 Transactions with related party

The Church is a permanent member of Chinese Alliance Churches Union (UK) as set out in the Articles of Association. During the year, the Church has undertaken the following transactions with CACU (UK) :-

	2022	2021
	£	£
Contribution to CACU (UK) for the Church personnel	124,707	104,645
Donations to CACU (UK) General Fund	14,182	12,361
Donations to CACU (UK) Mission Fund	4,753	20,879
Donations received from CACU (UK) for office hire	4,950	4,800

9. Analysis of governance costs

	2022	2021
	£	£
Indepentent examiner's fee		
- Examination of the financial statements	<u>500</u>	<u>460</u>

MANCHESTER ALLIANCE CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****10. Tangible Fixed Assets**

	Computer & Equipment £	Long Leasehold Building £	2022 Total £	2021 Total £
<u>Cost</u>				
Balance as at 1 January 2022	58,586	2,132,777	2,191,363	2,189,727
Additions	6,341	6,206	12,547	1,636
Disposals	-	-	-	-
Balance as at 31 December 2022	64,927	2,138,983	2,203,910	2,191,363
<u>Depreciation</u>				
Balance as at 1 January 2022	52,981	483,389	536,370	492,167
Charge for the year	1,820	42,780	44,601	44,203
Disposals	-	-	-	-
Balance as at 31 December 2022	54,801	526,169	580,971	536,370
<u>Net Book Value</u>				
As at 31 December 2022	10,125	1,612,814	1,622,939	1,654,993
As at 31 December 2021	5,605	1,649,388	1,654,993	1,697,560

The leasehold building is purchased under a long lease of 999 years and is primarily held for charity use.

11. Concessionary Loan

	2022 £	2021 £
Loan to individual	6,000	6,000

The interest free loan is provided to the borrower who commenced a theological course of three years term in 2017 at a recognised institute. The purpose of the loan is used exclusively for tuition fee and living costs of the borrower. The loan shall be repaid by monthly instalments within 3 years after the course completion. The debtor had extended his course then his loan repayment is also delayed. The loan repayment is expected to commence in April 2022.

12. Stock

	2022 £	2021 £
Books	278	278

13. Debtors

	2022 £	2021 £
Concessionary loan (see note 11)	-	-
Tax Rebate	24,989	23,545
Prepayments & Accrued Income	6,827	5,460
Other Debtor	24,294	19,006
	56,110	48,010

The Other Debtor is Hong Kong Alliance Mission which collects overseas donations in HKD towards the Church Building Project on behalf of the Church. As at 31/12/2022, the accumulated balance of HKD229,183 equivalent to £24,294 is in the custody of HKAM. During the year, HKAM received donations in HK\$30,000 equivalent to £3,098, all the donations towards the Church Building Project.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Creditors : Amounts falling due within one year

	2022	2021
	£	£
Secured bank loan (see note 15)	38,079	32,988
Unsecured loans from individuals (see note 15)	28,500	43,500
Accruals	23,787	6,793
Unsecured loans from Manchester Alliance Mandarin Fellowship	50,000	-
	140,366	83,281

15. Creditors : Amounts falling due after more than one year

	2022	2021
	£	£
Secured bank loan	327,741	360,119
Unsecured loans from individuals	27,000	23,000
Unsecured loans from Manchester Alliance Mandarin Fellowship (see note 14)	-	50,000
	354,741	433,119

The Church's long leasehold building is pledged as a security to the bank for the loan facility of 25 years term.

The rate of interest is calculated on a floating rate basis equal to the aggregate of the margin of 1.5% per annum the Base Rate until the third anniversary of 1st July 2008. From 1st July 2011 onwards, the rate of interest remain the aggregate of the margin of 1.5% per annum and the Base Rate as specified by the bank.

The secured bank loan is repayable by 131 monthly instalments as follows and are currently based on equal capital repayments :

	2022	2021
	£	£
In one year or less	38,079	32,988
Between one and two years	38,079	32,988
Between two and five years	114,237	98,964
After five years	175,425	228,168
	365,820	393,107

Unsecured interest-free loans from individuals represent borrowings to provide finance for the building fitting out. The year end balances of these loans amounted to £55,500 are repayable as follows :

	2022	2021
	£	£
In one year or less	78,500	43,500
Between one and two years	27,000	6,000
Between two and five years	-	17,000
	105,500	66,500

Unsecured interest-free loans from Manchester Alliance Mandarin Fellowship represent borrowings to provide finance for the building fitting out work. The year end balances of these loans amounted to £50,000 are wholly repayable in one year.

MANCHESTER ALLIANCE CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****16. Statement of Funds**

	Balance 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance 31 December 2022 £
Unrestricted Funds					
General Fund	106,576	388,032	(132,313)	(216,852)	145,443
Designated Funds					
Personnel Fund	2,050	27,035	(203,071)	173,205	(781)
Mission Fund	4,972	6,588	(30,778)	33,896	14,677
	7,022	33,623	(233,849)	207,101	13,897
Total Unrestricted Funds	113,598	421,655	(366,162)	(9,750)	159,340
Restricted Funds					
Property Fund	1,212,146	93,354	(97,393)	9,750	1,217,857
Charity Fund	10,041	13,167	(13,168)	-	10,040
Bursary Fund	6,000	875	(475)	-	6,400
Total Restricted Funds	1,228,187	107,396	(111,036)	-	1,234,297
Total Funds	1,341,785	529,051	(477,198)	-	1,393,637

	Balance 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance 31 December 2021 £
Unrestricted Funds					
General Fund	59,792	206,738	(43,635)	(116,319)	106,576
Designated Funds					
Personnel Fund	4,679	23,025	(108,856)	83,202	2,050
Mission Fund	6,216	1,545	(35,906)	33,117	4,972
	10,895	24,570	(144,762)	116,319	7,022
Total Unrestricted Funds	70,687	231,308	(188,397)	-	113,598
Restricted Funds					
Mission Fund					
Property Fund	1,223,762	71,378	(82,994)		1,212,146
Charity Fund	9,496	5,391	(4,846)		10,041
Bursary Fund	6,000	-	-	-	6,000
Total Restricted Funds	1,239,258	76,769	(87,840)	-	1,228,187
Total Funds	1,309,945	308,077	(276,237)	-	1,341,785

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

16. Statement of Funds (Continued)

Designated Fund

A designated fund is a particular form of unrestricted funds, consisting of amounts of unrestricted funds which have been allocated or designated for specific purposes by the church itself. The use of designated funds for their designated purposes will remain at the decision of the directors.

Personnel Fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used for the employment of ministers and church workers. £173,205 has been designated from General Fund to Personnel Fund throughout the year (£83,202 in 2021).

Mission Fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used for the advancement of national and world-wide mission primarily but not exclusively through church planting. £33,896 has been designated from General Fund to Mission Fund throughout the year (£33,117 in 2021).

Restricted fund

Restricted funds are funds subject to specific conditions, imposed by the donors and binding on the directors or the Church Council. They represent unexpended restricted income and/or assets to which restrictions as to their use apply. The conditions may alternatively be imposed not by the donors but by the trusts relating to the donation.

Property fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to acquire any church properties or maintain properties belonging to the Church. £9,750 has been designated from General Fund to Property Fund throughout the year (£Nil in 2021).

Charity fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to individuals who are unconnected with the Church Council members and who encounter short term financial hardship or Christian charities whose purposes are to provide humanitarian aids to the poor in general. £Nil has been designated from General Fund to Charity Fund throughout the year (£Nil in 2021).

Bursary fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to certified individuals who undertake qualified theological courses organized by a recognized institute. In return, the recipient of the bursary is expected to work for the Church or the Union for a period of time if there are vacancies at the time of their graduation. £Nil has been designated from General Fund to Bursary Fund throughout the year (£Nil in 2021).

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

17. Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds 2022
	General Fund	Designated Fund		
	£	£	£	£
Fixed Assets	10,125	-	1,612,814	1,622,939
Non-Current Assets	-	-	6,000	6,000
Current Assets	156,749	9705	93,351	259,805
Current Liabilities	(17,238)	-	(123,127)	(140,365)
Long Term Liabilities	-	-	(354,741)	(354,741)
Net Assets as at 31 December 2022	149,636	9,705	1,234,297	1,393,638

	Unrestricted funds		Restricted funds	Total funds 2021
	General Fund	Designated Fund		
	£	£	£	£
Fixed Assets	5,605	-	1,649,388	1,654,993
Non-Current Assets	-	-	6,000	6,000
Current Assets	110,456	-	86,736	197,192
Current Liabilities	(2,463)	-	(80,818)	(83,281)
Long Term Liabilities	-	-	(433,119)	(433,119)
Net Assets as at 31 December 2021	113,598	0	1,228,187	1,341,785

Signature: Andy Chan
Andy Chan (Mar 10, 2023 15:52 GMT)

Email: andy.chanyinman@gmail.com

Signature: W C Chiu
W C Chiu (Mar 10, 2023 17:28 GMT)

Email: waichor.chiu@manallch.org

2022 MAC Annual Financial Report - Final 9.3.23

Final Audit Report

2023-03-10

Created:	2023-03-09
By:	Hannah Murray (info@hannahmurrayaccountancy.co.uk)
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-  Document e-signed by W C Chiu (waichor.chiu@manallch.org)
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✔ Agreement completed.

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MANCHESTER ALLIANCE CHURCH

England & Wales - Charity number 1092291

Accounts

**MANCHESTER ALLIANCE CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

**COMPANY REGISTRATION NUMBER : 3120814
CHARITY REGISTRATION NUMBER: 1092291**

MANCHESTER ALLIANCE CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENED 31 DECEMBER 2021

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MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENED 31 DECEMBER 2021

The trustees, who are also the directors for the purpose of company law, present their report together with the financial statements of Manchester Alliance Church for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in Note 2 and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 , Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) , and with the Charities Act 2011.

1. Reference and Administrative Details

Charity Name	Manchester Alliance Church
Charity Registration Number	1092291
Company Registration Number	3120814
Registered Office	Manchester Alliance Church Unit 9, The Quadrangle Hulme Street Manchester M1 5GL

Board Members (Directors and Trustees)

The following directors and trustees held office from 1 January 2021 to the date of this report unless otherwise stated : -

Chairman	Rev. Wai Chor Chiu, Minister-in-charge
Treasurer	Paul Ngok Loi Ho (until AGM 2021) Yin Man Andy Chan (from AGM 2021)
Company Secretary	Paul Ngok Loi Ho (resigned 23rd May 2021) Doris B.K. Liem (from 1 October 2021)
Other Board Members	Bernard Lam (from AGM 2021) Kiu Fai Tung Hui Tung Angel Wong Doris B.K. Liem (from AGM 2021)

Independent Examiner	Hannah Murray Accountancy 61 Falconers Green Westbrook Warrington Cheshire WA4 1AZ
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Bankers	Barclays Bank Plc Manchester City Office Branch 51 Mosley Street Manchester M60 2AU The Bank of East Asia Limited 3-5 Charlotte Street Manchester M1 4HB HSBC Bank Plc 100 King Street Manchester M60 2HD
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MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENED 31 DECEMBER 2021

2. Objectives and Activities

Aim and Purposes

The Manchester Alliance Church seeks to be an indigenous evangelical church with a distinctive theological character in federation with the Chinese Alliance Churches Union the advance of His Church in Great Britain, and to promote a missionary base for national and world-wide evangelization in affiliation with the Alliance World Fellowship.

Objectives

- (i) To strengthen Christians in their understanding and commitment to the Lordship of Jesus Christ.
- (ii) To advance the work of national and world-wide mission primarily but not exclusively through church planting.
- (iii) To foster the growth of Church as an indigenous body of Christ.
- (iv) To become an active church-planting and missionary base of existing C&MA mission agenda.

Principal Activities

The principal activities of the Church during the year was that of a charity to hold Sunday worship, to organize fellowships in different age groups and to offer courses of Christian education, with the purposes of preaching the gospel, equipping and caring believers.

Public Benefit

The trustees confirm that they have, when and where necessary to do so, paid regard to the Charity Commissioner's Guidance on Public Benefit when considering and making its decisions. Activities undertaken to further the charity's purposes for the public benefit are show in the Review of Achievements and Performance/Development section of this report.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENED 31 DECEMBER 2021

3. Achievements and Performance

2021 is a challenging year for Church. Under the threat of pandemic, worship, fellowship and all other church's gathering were still affected. From the beginning of 2021, no physical gathering including worship were held. Worship and all other gatherings could not be held by using livestreaming and video conferencing software. At the end of April, Church resumed physical Sunday services but reducing the number of participants to observe the guidance of Covid measures and provided livestreaming at the same time. As the number of participants were limited, most congregation still could not join worship and gatherings physically. Such arrangement still kept till the end of year. It makes the task to evaluate the ministry of the church more difficult, if not impossible, than ever, as the activities and work in church are used to meeting people physically.

Since the government announced the BNO visa scheme for Hong Kong people from July 2020, a large number of Hong Kong people were started to move into UK by LOTR. The situation was further intensified after BNO visa finally launched in February 2021. Manchester is one of the hotspots for Hong Kong families settled and as one of few churches has provision of Cantonese worship, the size of congregation is growing dramatically from around 250ppl to nearly 600ppl. Even the physical attendance of worship is still limited by the Covid measures, two more gathering spots, one in Warrington and one in Trafford, and three more worship sessions (Two services in Warrington and Sale separately and Saturday worship in Church Centre) were set up to provide pastoral care to those Hong Kong families.

I. Sunday Worship Attendance

Sunday worship weekly recorded attendance in average in 2021:

Month *Avg. Attendance	11	12
Cantonese	552	550
English	54	48
Total by month	606	598
Visitors/ Newcomers by month	25	30

**From April 2021, physical attendance of Sunday Worship was limited to maximum 50ppl and the upper limit was gradually released after July to 250ppl each session.*

In 2021, affecting by the spread of virus, most of the year the services were mainly held livestream and pre-recorded plus limited physical attendance. Owing to the arrangement of the services, no exact figures can be obtained when the church hold services by uploading pre-recorded video or livestreaming from January to October.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENED 31 DECEMBER 2021

As the spread of virus seemed sign of slow down and government eased a bit the Covid measures. The Church gradually released the attendance limits upwards since November. At the same time, physical services were also started at Warrington and Trafford as large number of Hong Kong families were immigrated to UK. A big jump, compared to the attendance before national lockdown, in attendance of Cantonese services is shown. Though there is a huge increase in total attendance of Cantonese worship, a significant part of congregation, especially those in their old age are still reluctant to join physical services and still stuck to livestream or pre-recorded video instead.

II. Pastoral Ministry

(i) Fostering the spiritual life

- (a) The theme of 2021-22(July to June) is 'Connected in Christ, Witness in Unity'. In services, pastors preach from the book of Judges systematically.
- (b) Prayer meeting is held once a month. Due to Covid, it was held online. The number of participants ranged from about 10 to 20 in 2021.
- (c) Bible study groups held once a month are established for each fellowship. All the groups study the same passage. Pastor and church leader lead pre-study for all the group leaders. We started to study Ephesians since July.
- (d) Follow-up groups for new believers: No such groups are arranged this year, but it was done individually.
- (e) Baptism Class: 5 people participated the baptism class. As baptism was not organised in 2020 due to the pandemic, we combined the class of 2020 and 2021 to have baptism in October.

(ii) Fellowships and Pastoral care

- (a) The church set up a number of fellowships based on the age groups, including Teenagers(Timothy), Young Adults(AYPF and Daniel) and Adults(Elim, Emmanuel, FHL and Caleb). Although the fellowships were held online, some people who cannot join the fellowship physically before can participate because of convenience of doing online at home. Starting from September, most of the fellowship resumed their programmes in church physically. But many of them still maintain bible study groups online.
- (b) As Hong Kong people keep moving to Manchester and the adjacent areas, who need support and pastoral care, new fellowships were set up for new immigrants coming from Hong Kong. One of them focused to serve those living in Trafford and the area nearby because a church planting project has taken place in Sale. Another fellowship was set up for people living in Warrington.
- (c) Apart from programmes arranged by the fellowship committee to build up the relationship of the fellowship participants, supporting and caring for one another are also encouraged to be done within the fellowship.
- (d) Home visit was limited in 2021 because the pandemic has not been over yet.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENED 31 DECEMBER 2021

III. Evangelism & Mission

- (i) No. of Baptised: 11
- (ii) Mission Ministry
 - (a) The church continued to support Pastor Lucho Sanchez working as a local missionary of cross-cultural mission in church. There were several international friends who became the church members after they finished the membership course and passed the interviews.
 - (b) Due to the pandemic, no mission trips were organised. But we cooperated with local missionaries to receive a mission team coming from US to outreach.
 - (c) In 2021, the church encouraged believers to join the Kairos course in order to enrich their understanding of mission. Many participants have positive reviews of participating in this course.
- (iii) Local evangelism was still very limited because of Covid situation. As we welcomed a lot of Hong Kongers to join our services, we had opportunities to share the gospel with some of non-believers.
- (iv) Church Planting in Sale and Warrington
 - (a) Sale fellowship was organised online until October. We are grateful that Avenue Methodist Church agreed to rent their venue so that we can hold our worship and fellowships physically. A Cantonese service in Sale which serves the community in Trafford and adjacent areas has started in the end of October. Due to Covid, we limit the capacity of 150 adults gathering in Sunday worship there. However, there are quite a number of people cannot join the service because of fully registered.
 - (b) As the church learnt that Warrington is also a popular place where Hong Kongers live, the church approved to start a fellowship there in June. We are grateful that we can cooperate with Holy Trinity Church of England located in the town centre. In August, a Cantonese service on Saturday started, which at present serving 100 adults.

IV. Discipleship Programmes

Bible Courses in 2021 are as below:

Courses in Cantonese

Starts from Zero (Online) 12/5-30/6	60	Starts from Zero (Online) 1/12-19/1	65
Kairos Course 12/3-21/5	7	Word of Life –The Twelve (2/10-27/11)	44

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V. Other Special events in 2021

Special events	Average attendance
Ash Wednesday Meditation (Pre-recorded)	/
Good Friday Online Worship	/
'Chill Together' Family Camp	58
Christmas Joint Worship	350

VI. Membership Change

We accepted associate members in the end of December.

Constitutional membership:

Year	Full Members	Associate Members	Honourable Members	Total
2021	29	32	7	68

VII. Pastoral Staff

- (i) Rev. Wai Chor Chiu is the Minister-in-charge. He focuses on preaching, teaching, leading the development of the church, strategizing pastoral work and evangelism, handling administrative work and led the pastoral work of adult and family ministry.
- (ii) Pastor Chris Sze Ming Lau is the pastor of English Ministry leading the pastoral work of English congregation and youth.
- (iii) Rev. Robert Law is the missionary of HKAM, helping the church to start a church planting plan in Sale until July.
- (iv) Ms. Mei Fong Liu (voluntary pastor for elderly) was invited by the Church Council to serve the elderly in the church. She has led the elderly ministry and arranged the activities and programmes for Caleb fellowship.
- (v) Pastor Alan C. K. Ho (voluntary pastor) assists home visit, adult ministry and preaching in Sunday service.
- (vi) Pastor Heng Wing Seng (voluntary pastor) was invited to serve Daniel fellowship and give sermon in services.

In 2021, due to influx of church participants coming from Hong Kong, the church recruited more part-time pastors to serve in the church according to different ministries:

- (i) Rev Ping Pandora Li was recruited as Counselling pastor since July to start a counselling service in the community who speak Cantonese and Mandarin.
- (ii) Pastor Chi Pang Winson Chan and Rev Ka Chun Louis Yeung served for church planting projects in Warrington and Trafford since July and August respectively.
- (iii) Pastor Ka Yau Benjamin Cho joined the team since December. His ministry focuses on teenagers who come to the church on Saturday and Sunday.

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Manchester Alliance Church (Warrington)

Vision of Warrington

Manchester Alliance Church (Warrington), formerly known as Warrington Fellowship, is an outreach ministry of Manchester Alliance Church (known as "MAC" hereinafter). Warrington Fellowship was established in June 2021. Pastor Chris, as the first co-worker of the ministry, he has described the establishing of the fellowship. In May of last year, MAC have received a call from a member who inquire the Chinese church at Warrington as thousands of Hong Kong immigrant have settled in Warrington and there are still many Hongkongers starting to move to Warrington in the future. In fact, MAC have heard the news before. However, the call from the member just like the Vision of Macedonian which is recording in Acts of New Testament. After a short meeting among the co-workers and leaders, the Warrington Fellowship was finally established, and the first online fellowship meeting was held on June 12. In fact, I am the witness of the Warrington Fellowship as I have joined the first online fellowship meeting. I found that the grace of God is truly fill up the city of Warrington.

From online fellowship goes forward to the congregation

After a couple of online fellowship meetings, brothers and sisters generally would like to have a virtual worship in Warrington so that they do not have to travel a long distance to MAC. Thanks God! Holy Trinity C of E Church (known as "Holy Trinity" hereinafter) which is located in the town center of Warrington was willing to let us use their place for our worship on every Saturday morning.

Our first service was held on August 14th 10:30 am at Holy Trinity. There is no particular congregation for the children and the youths as we have the worship on family base. Thanks God! We have started a particular congregation for children on August 21st just one week after our first congregation. In fact, our brothers and sisters understand the needs of the children and they are willing to organize the particular service for all children who studying in primary school. In this way, we have the worship for adult and the children separately on the same time. However, we have been unable to carry out the congregation for the youth as we have not enough space to do so.

After we have started the worship at Holy Trinity, numbers of brothers and sisters who living in various districts of Warrington have come to join our worship. Most of them have just arrived UK in between July and August. They praise the Lord as they never expect that there is a Chinese church in Warrington. Just like Nehemiah in Old Testament said we found the good hand of my God leads us. Two months after the starting of the service at Holy Trinity, we noticed that there were about 20-30 teenagers participate our service regularly. It seems that we need to organize the particular service for teenagers as soon as possible. We have organized a meeting for all the parents and would like to know their thought. At the end of the day, we decided to start the gathering for teenagers on November 20th. Since we do not have enough place, we can only have gathering by dividing the teenagers into two groups. One group belongs to the teenagers who studying between Year 7 and Year 9 and the gathering will be taken place on the 1st and the 3rd week. The other group goes for the teenagers who studying Year 10 or above and the gathering will be taken place on the 2nd and

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the 4th week. Although we still have various kind of constrain, we believe our God will lead us to go through all of them by His grace.

From online fellowship goes forward to face-to-face fellowship

Our fellowship meetings were held online from the day one of the ministry. However, after having our own service at Holy Trinity, we can think about to have the fellowship by face to face instead of online fellowship. Eventually, we have the "physical" gathering at Holy Trinity on October 11th . We are planning to meet twice a month on the 2nd week and the 4th of Monday.

Holy Trinity loves Hong Kong community. Therefore, she invited us to join the ministry of Coffee Bar on every Monday. We therefore started the "Hong Kong Coffee Bar" since October. It held on every Monday morning from 10:00 to 12:00. In fact, Coffee Bar ministry can benefit our community. After the worship of every week, we have no chance for refreshment due to the COVID. Coffee Bar becomes a good place for our brothers and sisters for sharing. No rush, sit down, take a coffee and share by each another. Actually, Coffee Bar is another form of fellowship. Thank God!

From fellowship goes forward to church planting

Since we started the ministry at Warrington, God keeps working by bringing His people to our ministry. God loves Hongkongers and let them to a place to take a rest. For our God is our shepherd. Now, the average attendance for our Saturday service is about 130 which is including children and youth. MAC notice that we have no longer be a fellowship of MAC, we become the branch of MAC. Therefore, we have changed our name to read Manchester Alliance Church (Warrington). We hope that our church will keep welcome the Hongkongers. We hope we can glorify the name of the Lord. Our future

In the future, our church will focus on internal relationship among brothers and sisters. We hope that our brothers and sisters will stay and keep our church as their “second spiritual home” (The church in Hong Kong is their spiritual home). We believe that love can keep the people staying at the church. Also, we would like our brothers and sisters spend more time to know each other so that our church will become a warm and lovely place.

Manchester Alliance Church (Trafford)

Manchester Alliance Church (Trafford), previous called “Sale meeting point”, faced the impact of Covid-19 in the past two years. Thank God for His leading and opening the way in the pandemic. With the help of Reverend Chiu, Reverend Law and his wife (the former missionaries) and Mission Team members (Helen Chow, Doris Liem and Mrs Yau), they worked out online fellowship to break through the limits of the pandemic, gathered a group of new and upcoming movers to UK (mainly in the South Manchester). The online fellowship gradually formed and grown. Meanwhile, they have contacted Sale Avenue Methodist Church (Sale AMC) and hoped that it will be available for the venue of in-person service. However, lockdown suspended all in-person gathering and so as the contact work. In late July 2021, the communication between Sale AMC and MAC resumed, Sale AMC and the Methodist Church Council agreed for us to use the church for in-person service.

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Since Reverend Law and his wife have completed their year of ministry works in July 2021, MAC employed 2 part-time pastors, Pastor Winson Chan and Reverend Louis Yeung in July and August respectively. Reverend Yeung is mainly responsible for the church duties in MAC (Trafford) and Pastor Chan helps in several circumstances.

As the preparations of in-person meetings started, Sale meeting point was formally named as Manchester Alliance Church (Trafford) in September. The first Sunday Service with Sunday School was started at 11:30 on 31 Oct 2021.

Different meetings are held in Manchester Alliance Church (Trafford) at the moment. Sunday Service held every Sunday at 11:30-13:00, around 150 people attend. Children Sunday School held every Sunday at 11:30-13:00, with lower form (N-Yr3) and higher form (Yr4-Yr6), around 60 students attend all together. For teenager, Joseph Fellowship (Yr7-Yr10) held every Sunday at 11:30-13:00 with around 30 students.

Apart from Sunday services, Sale Fellowship was an online fellowship previously, it was held twice a month with around 70 people joined. The participants of online fellowship dropped to around 30 people since in-person Sunday Service started. Then we started in-person fellowship meetings in January 2022. Furthermore, Brothers' Fellowship and Bible Study Group is held twice a month in Thursday nights using Google Meet, around 10 members join every time; while Ladies' Group is held once a month in-personally and started gathered at MAC (Trafford) since Oct 2021, around 15 members join every time. Ladies' Group Bible Study is held once a month online using Google Meet. There are 2 groups with around 6 people in each group.

Thank God for leading us, MAC planned to start the planting of church in Sale far before the rise of BNO Visa. As the UK Government begins the applications of BNO Visas at the end of 2020, many Hong Kong people decided to start their new lives in Sale and the towns nearby. The begin of ministry in Sale would let them to start meetings before leaving Hong Kong to arriving to the UK.

Thank God that before the starting of in-person service in MAC (Trafford), many brothers and sisters had already gathered in the online Sale Fellowship. The fellowship is a good warm up for the newcomers to know each other and kept a group of stable Christians in contact. Therefore, when the in-person service was planned to be started in Oct, plenty of helpers were prepared and led by God already. As we started to work for Jesus together, our relationship is built together as well.

Thank God for leading us, with the cooperation and encouragement between pastors and the Mission Team members, we work in Jesus together.

Since most of the participants in MAC (Trafford) are mainly young families with their children and teenagers, and the quota in Children Sunday School and Youth Team is limited, many children and young people are on the waiting list and have to join the Sunday Service with their parents now. Therefore, there is a great demand in recruiting more teachers and helpers to expand the limit of Sunday School by adding one more class and dividing the Joseph Fellowship into two groups. However, the spiritual needs of all teachers and helpers are our first concerns to avoid them to be too exhausted.

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On the other hand, some Hong Kong families come to the UK with their own aged parents, and some retired couples choose to stay here as well. We are planning to have Emmanuel Fellowship which is mainly target the retired people, elderly, and the couples without small children. May God prepare His own workers for this new ministry to let us serve this group of people.

We are also planning to have visiting team to pay our visit to care about the needs in brothers and sisters, and also contact the Hong Kong people who are not yet believe in Jesus.

Children Ministry

1. Children Sunday School

Same as other ministries, 2021 is a difficult year for Children Ministry, from no Sunday School during lockdown to online classes, to physical Sunday School and Saturday Bible Class; committee needed to keep changing the arrangement in order to make the provision of Sunday School possible.

On the other hand, due to the upsurge of Hong Kong people immigrating to U.K., a large number of Christian families brought their children to Sunday School. In line with an additional worship on Saturday, the church Saturday Bible Class in September 2021. We have grown from 40 to 67 Sunday School students and also have 45 students in Saturday Bible Class.

We continued to be amazed by the Lord's great work; this year God has prepared new brothers and sisters who are willing to commit themselves in serving Children ministry. Despite the huge demand of teachers, we had more teaching assistants to get involved. We are even more thankful to God that there was a sister who is in teacher training. The enthusiasm and hard work of the brothers and sisters in all aspects of teaching and service were even more evident!

In this year's Christmas joint performance with Trafford and Warrington church branches, everyone had a fabulous performance in singing, acting and narrating although there was no physical performance (only recorded video). Praise the Lord for allowing us to build up stronger teacher and student's relationship through practicing. Thanks to all teachers and teaching assistants for their hard work!

This year's summer programme (July to September) has been carried out with great success. The specially designed lesson contents, games and craft activities have helped pupils to have a deeper understanding on the work of Jesus and his disciples.

The committee, on one hand, will continue to promote the overall development of the Children's Ministry in accordance with the direction of the Church. On the other hand, more training of teachers and teaching assistants will be carried out.

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2. Chinese Language School

We give thanks to our faithful God for His guidance in 2021. Even though the impact of Covid-19 pandemic was unavoidable, we continued to experience that God is our strength and help in time of difficulties.

All through the academic year of 2020/21, the online lessons provided the students opportunity to carry on their study of Chinese. The commitment of the students, their parents and the teachers was immense and we all obtained some brand new experience together which brought us beyond our comfort zone, especially for those IGCSE students and teachers. Due to the cancellation of all public examinations, Teacher Assessment Grade (TAG) was implemented and the teachers were required to provide the attainment grade for their students in accordance to the instruction given by the examination board. It was a challenging task for our voluntary non-professional teachers. By the guidance of God and the great effort of the students and teachers, there were three students entered for the 2021 International GCSE examination and they attained very good results (1 achieved Grade 8 and 2 achieved Grade 7).

Since the Covid-19 situation started improving in the summer, our school decided to resume physical lessons in the new academic year (2021/22). The number of students increased from 34 (2020/21) to 52 students (2021/22). However, only 9 classes instead of 10 classes (no K2 class) could be provided in the new academic year because of the severe shortage of teachers and teaching assistants.

Online parent meetings were held every two months with a message shared by Rev Chiu. Besides, our school also held the online Chinese New Year activity for the students and their parents to join. By doing these activities, we could keep in touch with the parents during the pandemic.

As there was an influx of Hong Kong people emigrating to the UK in mid-2021, most of the new students (2021/22) were recently from Hong Kong. The discrepancy of Chinese standard between the local students and those from Hong Kong is very obvious in class. On one hand, it brings new challenges to the teaching team as they have to adjust and modify the ways of teaching so as to accommodate different learning needs. On the other hand, this new phenomenon can be a stimulus for the students to support and learn from each other. Regarding the teaching team, God has gradually provided more brothers and sisters (some are new arrivals from Hong Kong) to serve in this ministry. The pressure caused by the insufficiency of teaching personnel has been easing but the lack of teachers in the senior classes is still exist. It is hoped that more suitable brothers and sisters can become teachers and teaching assistants are willing to be trained as teachers so as to improve the current situation.

In 2021, we experienced God's faithfulness and wonderful deed among us. We could rely on Him and serve Him wholeheartedly in unity against all odds. By the grace of God, Manchester Alliance Chinese Language School can continue to be our church's outreach service and His channel of blessings to the local Chinese community.

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Teenager Ministry

1. Timothy Fellowship

Due to the pandemic, Timothy Fellowship has been conducted via the internet in the first half of the year; since the latter part of the year, the Fellowship has expanded its service to Saturday in order to serve the rising number of teens.

The Saturday Timothy Fellowship is mainly conducted in Chinese; Sunday English. Each of the two days of teens programs has a distinct serving team of its own.

The pandemic has made the administrative and logistical works of Timothy Fellowship programs difficult. We are thankful that over the year, pastors, leaders and parents work as partners together in serving the teens to grow in a safe setting.

Since December of this year, a new part-time pastor was assigned for our teenage ministry and more fruitful serving experience can be shared with our leaders in the team

2. Alliance Young People Fellowship (AYPF)

Due to the pandemic, AYPF has been conducted online in the first half year; since September of this year, we have been back to physical. The pandemic has contributed to many changes to our Fellowship activities. Food gathering, which has been traditionally our Fellowship program for welcoming new students, has to be suspended to avoid spreading the disease. Thankfully, such changes do not result in the fall of the number of students joining our programs, and of the passion of the brothers and sisters who serve.

To equip our brothers and sisters with their Bible study and worshipping leading skills, we have started workshops in such areas for our potential student leaders to join since December.

In coming year, in order to broaden the horizon of our insights, we are planning to invite more speakers outside of our church to share and lead different programs. We pray that this would enrich the experience of our Fellowship.

3. Daniel Fellowship Annual Report 2021

Daniel Fellowship had many changes in 2021. Firstly, Daniel Fellowship English group has merged with English ministry, so Daniel Fellowship became Cantonese only.

As all other services, due to covid, the fellowship was mainly conducted in small groups online. Because of the limitations, the monthly online gatherings consist of a causal catch up and a Bible study session.

The fellowship was returned to physical gathering twice a month from September 2021. Both Cantonese group leaders had relocated away from Manchester, while many new comers joined the fellowship since autumn 2021. Over 50% members were new to the fellowship. Therefore it had been focussing on welcoming and bonding.

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In past year, Daniel Fellowship had been struggling to reach out, however we are thankful that God has brought us many new faces in the last few months. At the moment, Daniel fellowship is still under reforming with over 70% new members in January 2022. Therefore we pray that the old and new members can integrate and settle down in Daniel Fellowship.

We also pray that God will rise up more servants.

Adult Ministry

There are four fellowships in the adult ministry:

1. Elim Fellowship

Owing to the Covid-19, Elim fellowship still keep gathering by online in 2021 until the end of the year. There are 15 families attended monthly gathering on average. Besides, one bible study group for brother and one for sister were held online monthly as well.

As expected, all members felt cheerful after physical gathering resumed. Not only parents can share more freely but the children can also involve into it.

As the government guidance for Covid measures should be further released in coming year, more and more families will be expected to join the fellowship.

2. Emmanuel Fellowship

Due to pandemic, Emmanuel Fellowship only held online gathering on every third Tuesday monthly. The gatherings keep focusing on different spiritual books sharing and there were 16 people attended the gatherings on average. Bible study was also held online monthly and there was 7 people attendance on average.

In coming year, Emmanuel fellowship will restart physical gathering and hope much better support and communication can be facilitated.

3. Faith, Hope, Love Fellowship

Most of the meetings over 2021 were held online and started to go back to physical fellowship in September. The themes of the monthly online meetings included The Fourfold Gospel led by Minister-in-charge, Christian living talks, sharing and testimony, Summer outing and Christmas celebration etc. The average number of attendants in the monthly meetings was 38.

Apart from monthly gathering, three Bible Study groups, Faith, Hope and Love, also held online to study topics on "Be Holy" and the book of **【Ephesians】** once a month. The average number attending the monthly Bible studies was 35.

Even under the threat of virus spreading, a summer hiking has been organized in summer and there was total of 31 members turning up.

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4. Caleb Fellowship

Due to the pandemic, the Fellowship still ceased to meet in person in 2021. However, we continued our Bible study as scheduled, via telephone, with individual fellowship members, on the second and fourth Friday and Saturday morning and evening of the month.

When the lockdown was lifted, we arranged outings, on the 28th August and the 17th September. We enjoyed the outdoor scenery and we thanked God for our time of sharing and mutual encouragement.

On the 12th December 2021 between 12:14 – 12:45, we held our first in house meeting with our new members in church. We had hymns singing, bible study, discussion on exercises and exchange of gifts. We thanked God that some new members have decided to join the fellowship.

In 2022, the fellowship will recommence its meetings from the second Saturday in January. Due to the pandemic, there will be no refreshments. Our members will take part in craft workshops - "Helping ourselves whilst helping others". The aim of this workshop is to help our elderly members improve their psychological and spiritual health. Though they may be less physically fit, they are able to continue to grow in spirit. Through craft work, they will learn how to work as a group and promote mutual admiration.

English Ministry

Due to the pandemic, our English service has been conducted via internet broadcast in the first half year; from the latter part of the year, we are thankful we have been back to physical service with brothers and sisters from a variety of nations worshipping together with us. In September, we have established a new Sunday School session for children that runs alongside the sermon time.

We are thankful to have Mission Pastor Lucho Sanchez from CACU joining our church as his home church. He has started serving with us at the beginning of the year by equipping our congregation to learn about missions and outreach to the community. Mary Beth Brannon, a missionary from Prince Avenue Baptist Church in the US, and Jessica So, a placement student from Alliance Bible Seminary in Hong Kong, also work alongside with Sanchez. They are also involved in different ministries such as Worship Team and Sunday School.

Since the latter part of the year, our monthly Worship Team jamming session and monthly prayer meeting have also returned to physical. We are thankful to have new brothers and sisters joining us.

In November, a new English pre-Bible study session was started in equipping our Bible study leaders. In the same month, our English Ministry Bible study session has returned to physical and opens for the whole congregation to join.

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In December, we have also been grateful to have the mission team from Prince Avenue Baptist Church to lead a series of mission training sessions in our church.

Finally, in the Joint Christmas Service of this year, we are very thankful to have brothers and sisters with origins of non-Christian countries to be registered as members of our church.

In 2022, despite the unforeseeable circumstances during the pandemic, the church will continue to strengthen the unity of congregation despite the differences in terms of culture and language.

In January, the church is supporting an ESOL course that runs in our church premises. Some brothers and sisters from the English Ministry have also taken part in the program as teaching assistants. We pray for God's work on us through our service together in this program.

In March, Prince Avenue Baptist Church will send a missionary team to engage in a series of evangelistic programs with Projekts MCR, a skatepark at the city centre of Manchester. We pray that God will send his people to serve the community together with the mission team.

Counseling Service

The Manchester Alliance Church began to offer counselling services from August this year. The services are offered in the form of dedication. The ministry starts with mental health talks held in various fellowships to raise awareness of mental health. There have been 8 individual and family cases, and child counselling has also begun. Expect mental health to become the pursuit of more people, and willing to take responsibility for their own personal growth.

Looking ahead to 2022, may more people understand what is the mental health is, and understand the story behind their emotions. They are eager to seek healing.

We will continue to hold regular talks on psychological mental health, parenting talks, couples' talks, and may also set up some groups as needed, such as the group recently set up for elderly new immigrants.

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4. Financial Review

The past year had indeed been another challenging year for MAC. Not only due to the impact of COVID-19 pandemic on all church activities; a huge pastoral care need emerged as large number of Hong Kong families moved to UK after BNO visa was launched. MAC has set up two new meeting points and three more service sessions for responding to the situations. In addition, Church started to resume physical gathering with limited number from April last year while we still kept doing activities online at the same period of time. Thanks to the persistent effort of brothers & sisters and new recruited pastoral staff, we still managed to meet the sudden raise in service needs under such a short and volatile period of time. We are also encouraged by our congregations' faithfulness to God, expressed by their participation in various church activities, both physical and virtual especially in this ever-changing situation. We are especially thankful because the donation received is sufficient to cover our expenses despite of significant growth in financial burden raised by the service needs.

Policy on reserves

It is the policy of the Church to maintain a level of unrestricted General Fund reserve that is sufficient to cover the Church's running costs for 3 months around £69,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, the Church is able to continue its current activities while consideration is given to ways in which additional funding may be raised. As at 31 December 2021, the amount of reserves in General Fund was £106,576.

General Fund: the donation received has increased £83,719 as compared with previous year (£206,738 and £123,020 for 2021 and 2020 respectively). The net income for the year is £46,784 after the transfer of £116,319 to other funds

Personnel Fund: the total outgoing was £108,427 in 2021. In contrast, donation for the year was only £23,025 (2020 is £16,987). The deficit is covered by transfers from General Fund of £83,202 and accumulated balance from previous years. Note The Personnel Fund balance decreased from £4,679 at 2020 to £0 at 2021.

Property Fund: The total expenditure was £82,993 while the donation received for the year was £71,378. There were £21,000 loan repayment to the Church believers made during the year. At the beginning of 2021, the cash balance was £60,713 for property maintenance and loan repayment. At the end of 2021, the cash balance was £36,585 which will be used for repayment of the loans of £39,764 from the Church believers due in 2022.

Note: The church owes long-term bank loan of £393,106 (to be repaid by monthly instalments)

Property maintenance: The total venue related charges for 2021 were £93,173 (£75,892 at 2020) (see table C, "Summary of property maintenance expenses"). This included the mortgage monthly repayment and at utility expenses. According to the current data, we estimate the total venue related charges for 2022 at £106,111 including repayment of loans of £32,500 from the Church believers.

Brief summary of fund movements in 2021

(A) General Fund

Income	2020	2021	Expenses	2020	2021
General Donations	£117,583.00	£191,345.00	General Expenses	£28,827.00	£43,635.00
Other Incomes (from fellowship, church activities,	£5,437.00	£15,393.00	Transfer*	£91,672.00	£116,319.00
Total Income	£123,020.00	£206,738.00	Total Expenditure	£120,499.00	£159,954.00
			Net Income / (Expenditure)	£2,521.00	£46,784.00

* Transfer of General Fund: £33,117.00 to Mission Fund: £ 83,202.00 to Personnel Fund

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4. Financial Review (continued)

(B) Other Fund

Fund Titles	To Support	Expenses
Mission Fund	CACU (Mission)	£20,879
	CACU (Admin)	£12,361
	Hong Kong Alliance Mission - missionaries	£1,200
	Pastor Luis Sanchez – missionary	£1,200
	30 days of prayer for The Muslim World	£133
	HK Frontiers	£132
Charity Fund	The Message Trust	£617
	Compassion UK	£623
	Tear Fund	£894
	Home For Good	£871
	Samaritan Purse	£995
	Welcome Churches	£846
Personnel Fund	Employment expenses for office and pastoral staff	£108,427
Property Fund	Total venue related expenses	£93,173

(C) Summary of property maintenance expenses:

Property Maintenance Items	2020	2021	2022
	Actual Expenses	Actual Expenses	Estimated Expenses
Bank Loan Repayment	£38,079	£38,079	£38,079
Water	£760	£300	£1,500
Electricity	£6,243	£8,208	£8,500
Management Fee	£13,281	£14,755	£13,432
Waste Collection	£310	£88	£600
Maintenance & Repair	£5,656	£7,076	£7,500
Insurance	£5,563	£3,667	£4,000
Repayment of loans to MAC believers	£6,000	£21,000	£32,500
Total	£75,892	£93,173	£106,111

(D) Summary of Property Fund Incomes:

Income Item	Amount	Percentage
Donations from MAC believers	£39,942	56.8%
Donations from overseas supporters in the custody of Hong Kong Alliance Mission	£6,801	9.7%
Other - Tax rebate for tax year 2020/21	£23,545	33.5%
Other - Bank interest	£0	0.0%
Other - donation from MAMF	£0	0.0%
Other - donation from CACU (UK)	£0	0.0%
Other - donation from religious organisation/fellowship	£0	0.0%
Total	£70,288	100%

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5. Structure, Governance and Management

The Church was incorporated on 1st November 1995 under the Companies Act 2006 as a private limited company and the company is limited by guarantee. The type of governing document is the constitution.

Trustees selection and induction

Any prospective new trustees are recommended by the current church council to the congregation for their consideration. Church members are then able to vote the appointment of the prospective trustee. A majority vote confirms the appointment. New trustees are kept updated through trustees' meetings and communication throughout the year.

The Church as a member church in federation with the Chinese Alliance Churches Union (UK) (abbreviated to CACU) is governed by the voting members of the Church Council, which include the Minister-in-charge or his deputy, elders and deacons. Therefore, these voting members are constituted as the board of trustees/directors of the Church. The Minister-in-charge who must be approved and assigned by CACU should be appointed to the ministry of the Church by the Church Council. The elders who must receive approval from the CACU should be nominated by the Church Council and elected in the Annual General meeting. Deacons should be nominated by the Church Council and elected in Annual General Meeting every year. The newly elected trustees will be given a brief induction regarding their duties and responsibilities set out in the constitution and according to the guidelines of Companies House and Charity Commission.

Risk Management

The trustees have a duty to identify and review the risks of which the charity is exposed and to ensure appropriate controls in place to provide reasonable assurance against fraud and error.

The Church Council

The Church Council is formed by the directors/trustees and non-voting members. They meet regularly to discuss, pray and organize the work of ministry. The Church Council consists of the ministers (one of whom is Minister-in-charge or Deputy), the elders, the deacons, and any other appointed church officers or leaders.

The Church Council Members

Trustees	
Chairperson	Rev. Wai Chor Chiu
Treasurer	Paul Ngok Loi Ho (until AGM 2021) Yin Man Andy Chan (from AGM 2021)
Other Members	Yun Liem (until AGM 2021) Doris B. K. Liem (from AGM 2021) Bernard Y. C. Lam (from AGM 2021) Kiu Fai Tung Angel H.T. Wong
Company Secretary:	Paul Ngok Loi Ho (until 23rd May 2021) Doris B K Liem (from 1 October 2021)
Non-voting members:	Pastor Chris S.M. Lau, Helen Y.Y. Chow Karen K.W. Fong Adonis C.H. Lau (from AGM 2021) Kasin Law (from AGM 2021) Pastor Winson C.P.Chan (from August 2021) Rev K.C. Yeung (from August 2021) Rev Pandora P. Li (from September 2021) Pastor Ka Yau Cho (from December 2021)
The Church Staff	
Minister-in-charge:	Rev. Wai Chor Chiu
Pastoral Staff:	Pastor Chris S. M. Lau Pastor Winson C.P.Chan (from August 2021) Rev K.C. Yeung (from August 2021) Rev Pandora P. Li (from September 2021) Pastor Ka Yau Cho (from December 2021)
Church Administrator:	Wing Chung Lam (from October 2021) Mei Fung Lam (part-time)
Business Secretary:	Winnie Leung (part-time, resigned October 2021)

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENED 31 DECEMBER 2021

6. Statement of trustees' responsibilities

The trustees (who are also directors of Manchester Alliance Church) are responsible for preparing the trustees' report and 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 Ireland". Company law and the law applicable to charities in England and Wales require 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 its incoming resources and application of resources, including its income and expenditure for that period. In preparing these financial statements, the trustees are required to : -

- select suitable accounting policies and then 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 a going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They 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. Under Company Law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the result of the company for that period.

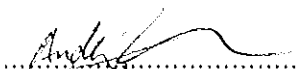
7. Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies' regime.

The above trustees' report (including directors' report) was approved by the trustees of the charity on (insert date) and signed on thier behalf by :



.....
Rev. Wai Chor Chiu, Chairman
Trustee



.....
Yin Man Andy Chan, Treasurer
Trustee

MANCHESTER ALLIANCE CHURCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENED 31 DECEMBER 2021

Charity No. 1092291
Company No. 3120814

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

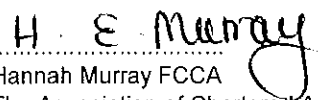
Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.


Hannah Murray FCCA
The Association of Chartered Accountants

Hannah Murray Accountancy
61 Falconers Green
Westbrook
Warrington
Cheshire
WA4 1AZ

Date

MANCHESTER ALLIANCE CHURCH
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021
STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)

		Unrestricted funds		Restricted funds	Total funds 2021	Total funds 2020
		General Fund	Designated Fund			
	Note	£	£	£	£	£
Income and endowments from:						
Donations	4a	195,453	24,570	76,769	296,792	254,555
Charitable activities	4b	11,285	-	-	11,285	4,184
Investments	4c	-	-	-	-	13
Total income		206,738	24,570	76,769	308,077	258,752
Expenditure on:						
Charitable activities	5	43,635	144,762	87,840	276,237	240,920
Total expenditure		43,635	144,762	87,840	276,237	240,920
Net income/(expenditure) for the year		163,103	(120,192)	(11,071)	31,840	17,832
Transfers between funds		(116,319)	116,319	-	-	-
Net movement in funds		46,784	(3,873)	(11,071)	31,840	17,832
Reconciliation of funds:						
Fund Balances b/f at 1 January 2021		59,792	10,895	1,239,258	1,309,945	1,292,113
Fund Balances c/f at 31 December 2021		106,576	7,022	1,228,187	1,341,785	1,309,945

MANCHESTER ALLIANCE CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Fixed assets					
Tangible assets	10	5,605	1,649,388	1,654,993	1,697,560
Concessionary loan	11	-	6,000	6,000	5,332
Current assets					
Stock	12	278	-	278	278
Debtors	13	1,039	46,971	48,010	45,038
Cash at bank and in hand		109,139	39,765	148,904	126,600
		110,456	86,736	197,192	171,916
Creditors: amounts falling due within one year	14	(2,463)	(80,818)	(83,281)	(54,077)
Net current assets		107,993	5,918	113,911	117,839
Total assets less current liabilities		113,598	1,661,306	1,774,904	1,820,731
Creditors: amounts falling due after one year	15	-	(433,119)	(433,119)	(510,786)
Total net assets		113,598	1,228,187	1,341,785	1,309,945
Funds of the Charity					
Unrestricted funds		113,598	-	113,598	70,687
Restricted funds		-	1,228,187	1,228,187	1,239,258
Total funds	16	71,530	1,228,187	1,341,785	1,309,945

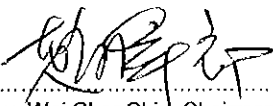
The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

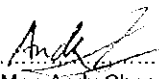
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by all trustees/directors, and authorised for issue on and signed on their behalf by


Rev. Wai Chor Chiu, Chairman
Trustee


Yin Man Andy Chan, Treasurer
Trustee

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Basis of preparation

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

Manchester Alliance Church constitutes a public benefit entity as defined by FRS102.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to adopt going concern basis in preparing the accounts.

2. Accounting policies

2.1 Funds Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charity's charitable objectives unless the funds have been designated for specific purposes.

Restricted funds are subject to specific restrictive conditions imposed by donors or through the terms of an appeal. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.2 Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid is included in income when there is a valid declaration from the donor.

Income from investment relates to bank interest received is recognised when the amount is certain.

No amounts are included in the accounts for services donated by volunteers.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

2.3 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accrual basis when a liability is incurred. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Direct costs attributable to a single activity are allocated directly to that activity.

Costs of charitable activities relate to the operation of the charity comprising direct charitable expenditure to meet the objectives of the charity. Support costs and governance costs relate to the management and operation of the charity and also in compliance with constitutional and statutory requirements.

2.4 Tangible fixed assets

Capital expenditure is stated at cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of each asset over its expected useful life as follows:-

Leasehold property and improvements	2% straight line basis
Computer and equipment	25% reducing balance basis

2.5 Stock

Stock is valued at the lower of cost or net realisable value after making allowance for obsolete and slow moving items.

2.6 Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

2.7 Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to settle the debt. Amounts which are owed in more than a year are shown as long term creditors.

2.8 Foreign currency translation

Transactions in foreign currency are recorded in sterling at the rate of exchange ruling on the date of transactions or the average exchange rate of the year where applicable. Monetary assets and liabilities denominated in foreign currency are re-translated at the rate of exchange ruling at the balance sheet date.

2.9 Taxation

Manchester Alliance Church, as a registered charity, is exempt from taxation of its income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that they are applied to its charitable objectives. No tax charge arises on the results of the year.

3. Company status

Manchester Alliance Church is a company limited by guarantee. Every member of the Church undertakes to contribute such amount as may be required not exceeding £1 in the event of the company being wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the company's debts and liabilities contracted before he or she ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributions among themselves.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Income and endowments from

	Unrestricted funds		Restricted funds	Total funds 2021	Unrestricted funds		Restricted funds	Total funds 2020
	General Fund	Designated Fund			General Fund	Designated Fund		
	£	£	£	£	£	£	£	£
a. Donations								
General Fund (local donations)	191,346	-	-	191,346	115,572	-	-	115,572
General Fund (overseas donations)	-	-	-	-	2,011	-	-	2,011
Mission Fund	-	1,545	-	1,545	-	-	1,257	1,257
Personnel Fund	-	23,025	-	23,025	-	-	16,987	16,987
Property Fund (local donations)	-	-	38,202	38,202	-	-	64,317	64,317
Property Fund (overseas donations)	-	-	6,801	6,801	-	-	11,720	11,720
Charity Fund	-	-	5,391	5,391	-	-	3,608	3,608
Bursary Fund	-	-	-	-	-	-	-	0
Gift Aid	-	-	26,375	26,375	-	-	37,830	37,830
Fellowships Offerings	4,107	-	-	4,107	596	-	-	596
Children Sunday School	-	-	-	-	21	-	-	21
Other	0	-	-	-	636	-	-	636
	195,453	24,570	76,769	296,792	118,836	0	135,719	254,555
b. Charitable activities								
Chinese Language School	7,330	-	-	7,330	4,184	-	-	4,184
Summer Camps and Projects	3,955	-	-	3,955	-	-	-	0
Welcome Camp and Programs	-	-	-	-	-	-	-	0
	11,285	-	-	11,285	4,184	-	-	4,184
c. Investments								
Bank interest	-	-	0	0	-	-	13	13
Total income	206,738	24,570	76,769	308,077	123,020	0	135,732	258,752

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

5. Expenditure on charitable activities

	Note	Unrestricted funds		Restricted funds	Total funds 2021	Unrestricted funds		Restricted funds	Total funds 2020
		General Fund £	Designated Fund £	£	£	General Fund £	Designated Fund £	£	£
Direct Charitable Expenditure									
Donation - Mission Fund	6	-	35,906	-	35,906	-	28,958	1,257	30,215
Mission outreach		-	-	-	-	-	-	-	-
Donation - Charity Fund		-	-	4,846	4,846	-	-	3,396	3,396
Theological student grant		-	-	-	-	-	-	-	-
Theological student placement		-	-	-	-	-	-	-	-
Children Sunday School		501	-	-	501	-	-	-	-
Chinese Language School		793	-	-	793	2,376	-	-	2,376
Fellowships		6,166	-	-	6,166	77	-	-	77
Congregational costs		10,154	-	-	10,154	2,603	-	-	2,603
Summer camp and project		3,608	-	-	3,608	-	-	-	-
Welcome camp and programme		200	-	-	200	-	-	-	-
		21,422	35,906	4,846	62,174	5,056	28,958	4,653	38,667
Support and governance costs									
Staff costs	7	4,500	108,856	-	113,356	9,633	76,557	16,987	103,177
Ministers working expenses		3,487	-	-	3,487	1,540	-	-	1,540
Staff working expenses		-	-	-	0	1,001	-	-	1,001
Printing and stationery		479	-	-	479	331	-	-	331
Office equipment and repair		1,959	-	-	1,959	5,129	-	-	5,129
Telephone and internet charges		4,736	-	-	4,736	1,569	-	-	1,569
Church cleaning		2,054	-	-	2,054	1,110	-	-	1,110
Sundry expenses		934	-	-	934	862	-	-	862
Professional fees		1,165	-	0	1,165	-	-	2,670	2,670
Accountancy fees	9	460	-	-	460	420	-	-	420
Bank charges		892	-	0	892	481	-	-	481
Depreciation		1,547	-	42,656	44,203	1,695	-	42,532	44,227
Premises maintenance and repair		-	-	7,076	7,076	-	-	5,656	5,656
Church centre utilities		-	-	-	-	-	-	-	-
- building service charge		-	-	14,755	14,755	-	-	13,281	13,281
- electricity		-	-	8,207	8,207	-	-	6,243	6,243
- water		-	-	300	300	-	-	760	760
- waste collection charge		-	-	87	87	-	-	310	310
Bank loan interest		-	-	6,522	6,522	-	-	7,721	7,721
Insurance		-	-	3,666	3,666	-	-	5,563	5,563
Exchange loss (gain)		-	-	-275	-275	-	-	202	202
		22,212	108,856	82,994	214,063	23,771	76,557	101,925	202,253
Total expenditure on charitable activities		43,635	144,762	87,840	276,238	28,827	105,515	106,578	240,920

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Analysis of donations

	2021	2020
	£	£
Donations to Chinese Alliance Churches Union (UK) (see note 8.3)	33,240	24,915
Donations to missionaries	2,400	5,300
Donation to 30 days of prayer for The Muslim World	133	-
Donation to HK Frontiers	133	-
	<u>35,906</u>	<u>30,215</u>

7. Staff costs

	2021	2020
	£	£
Salaries and wages	96,912	81,603
Social security costs	5,950	6,754
Pension costs (defined contribution scheme)	5,994	5,187
Other employee benefits	4,500	9,633
	<u>113,356</u>	<u>103,177</u>

During the year, Rev Ping Li was reimbursed car purchase subsidy of £4,500. The Church paid the benefit so as to facilitate Rev Ping Li to make home visits to the believers in the interest of the Church charitable objectives.

No employee received employee benefits of more than £60,000 during the year (2020 : £Nil)

The average number of employees calculated on the basis of full-time equivalents during the year is as follows :-

	2021	2020
Charitable activities	3	2
Office Administration	2	2
	<u>5</u>	<u>4</u>

The above staff costs included remuneration and benefits paid to the trustee, Rev Wai Chor Chiu totalling £ 41,834 as detailed in note 8.1.

The Church staff are employed by a related entity, Chinese Alliance Churches Union (UK) to work for the Church. As at 31/12/2021 there were 5 members of Staff employed through CACU and 2 employees employed through Manchester Alliance Church.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

8. Transactions with trustees and related parties

8.1 Trustees' remuneration and benefits

During the year, one of the trustees, Rev Wai Chor Chiu received total remuneration and benefits in the capacity as the minister-in-charge of the Church as follows: -

	2021 £	2020 £
Salaries	36,334	35,038 (reimbursed CACU (UK))
Social security costs	3,205	3,056 (reimbursed CACU (UK))
Pension contribution	2,726	2,692 (reimbursed CACU (UK))
Other benefits - visa application fees	-	9632.8 (paid directly by Church)
	<u>42,265</u>	<u>50,419</u>

Shin Ting Cindia Lau (wife of Rev Wai Chor Chiu) received £1,400 for worship sessions during the year

No other trustees received remuneration or other benefits from the charity during the year (2020 : £Nil) .

8.2 Trustees' expenses

Expenses were incurred by Rev Wai Chor Chiu during the year as detailed below and these were wholly in fulfilment of charity objectives.

	2021 £	2020 £
Mileage allowance	1,087	-
Car parking space	1,260	1,260
Mobile phone bills	-	-
Book allowance	15.99	-
	<u>2,363</u>	<u>1,260</u>

No other trustees were paid any expenses during the year (2020 : £Nil) .

8.3 Transactions with related party

The Church is a permanent member of Chinese Alliance Churches Union (UK) as set out in the Articles of Association. During the year, the Church has undertaken the following transactions with CACU (UK) :-

	2021 £	2020 £
Contribution to CACU (UK) for the Church personnel	104,645	93,544
Donations to CACU (UK) General Fund	12,361	13,302
Donations to CACU (UK) Mission Fund	20,879	11,613
Donations received from CACU (UK) for office hire	4,800	4,950

9. Analysis of governance costs

	2021 £	2020 £
Independent examiner's fee		
- Examination of the financial statements	<u>460</u>	<u>420</u>

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

10. Tangible Fixed Assets

	Computer & Equipment £	Long Leasehold Building £	2021 Total £	2020 Total £
<u>Cost</u>				
Balance as at 1 January 2021	56,950	2,132,777	2,189,727	2,155,195
Additions	1,636	0	1,636	34,532
Disposals	-	-	-	-
Balance as at 31 December 2021	58,586	2,132,777	2,191,363	2,189,727
<u>Depreciation</u>				
Balance as at 1 January 2021	51,434	440,733	492,167	447,940
Charge for the year	1,547	42,656	44,203	44,227
Disposals	-	-	-	-
Balance as at 31 December 2021	52,981	483,389	536,370	492,167
<u>Net Book Value</u>				
As at 31 December 2021	5,605	1,649,388	1,654,993	1,697,560
As at 31 December 2020	5,516	1,692,044	1,697,560	1,707,255

The leasehold building is purchased under a long lease of 999 years and is primarily held for charity use.

11. Concessionary Loan

	2021 £	2020 £
Loan to individual	6,000	5,332

The interest free loan is provided to the borrower who commenced a theological course of three years term in 2017 at a recognised institute. The purpose of the loan is used exclusively for tuition fee and living costs of the borrower. The loan shall be repaid by monthly instalments within 3 years after the course completion. The debtor had extended his course then his loan repayment is also delayed. The loan repayment is expected to commence in April 2022.

12. Stock

	2021 £	2020 £
Books	278	278

13. Debtors

	2021 £	2020 £
Concessionary loan (see note 11)	-	668
Tax Rebate	23,545	26,659
Prepayments & Accrued Income	5,460	5,781
Other Debtor	19,006	11,930
	48,010	45,038

The Other Debtor is Hong Kong Alliance Mission which collects overseas donations in HKD towards the Church Building Project on behalf of the Church. As at 31/12/2021, the accumulated balance of HKD199,183 equivalent to £19,006 is in the custody of HKAM. During the year, HKAM received donations in HK\$72,720 equivalent to £6,801, all the donations towards the Church Building Project.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

14. Creditors : Amounts falling due within one year

	2021 £	2020 £
Secured bank loan (see note 15)	32,988	32,877
Unsecured loans from individuals (see note 15)	43,500	18,500
Accruals	6,793	2,700
	83,281	54,077

15. Creditors : Amounts falling due after more than one year

	2021 £	2020 £
Secured bank loan	360,119	391,786
Unsecured loans from individuals	23,000	69,000
Unsecured loans from Manchester Alliance Mandarin Fellowship	50,000	50,000
	433,119	510,786

The Church's long leasehold building is pledged as a security to the bank for the loan facility of 25 years term.

The rate of interest is calculated on a floating rate basis equal to the aggregate of the margin of 1.5% per annum and the Base Rate until the third anniversary of 1st July 2008. From 1st July 2011 onwards, the rate of interest remains at the aggregate of the margin of 1.5% per annum and the Base Rate as specified by the bank.

The secured bank loan is repayable by 143 monthly instalments as follows and are currently based on equal capital repayments :

	2021 £	2020 £
In one year or less	32,988	32,877
Between one and two years	32,988	32,877
Between two and five years	98,964	98,361
After five years	228,167	260,278
	393,106	424,393

Unsecured interest-free loans from individuals represent borrowings to provide finance for the building fitting out work. The year end balances of these loans amounted to £66,500 are repayable as follows :

	2021 £	2020 £
In one year or less	43,500	18,500
Between one and two years	6,000	46,000
Between two and five years	17,000	23,000
	66,500	87,500

Unsecured interest-free loans from Manchester Alliance Mandarin Fellowship represent borrowings to provide finance for the building fitting out work. The year end balances of these loans amounted to £50,000 are wholly repayable between 2 and 5 years.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

16. Statement of Funds

	Balance 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance 31 December 2021 £
Unrestricted Funds					
General Fund	59,792	206,738	(43,635)	(116,319)	106,576
Designated Funds					
Personnel Fund	4,679	23,025	(108,856)	83,202	2,050
Mission Fund	6,216	1,545	(35,906)	33,117	4,972
	10,895	24,570	(144,762)	116,319	7,021
Total Unrestricted Funds	70,687	231,308	(188,398)	-	113,598
Restricted Funds					
Property Fund	1,223,762	71,378	(82,994)	-	1,212,146
Charity Fund	9,496	5,391	(4,846)	-	10,041
Bursary Fund	6,000	-	0	-	6,000
Total Restricted Funds	1,239,258	76,769	(87,840)	-	1,228,187
Total Funds	1,309,945	308,077	(276,238)	-	1,341,785

	Balance 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance 31 December 2020 £
Unrestricted Funds					
General Fund	57,271	123,020	(28,827)	(91,672)	59,792
Designated Funds					
Personnel Fund	6,121	-	(76,557)	75,115	4,679
Mission Fund	18,617	-	(28,958)	16,557	6,216
	24,738	0	(105,515)	91,672	10,895
Total Unrestricted Funds	82,009	123,020	(134,342)	-	70,687
Restricted Funds					
Personnel Fund		16,987	(16,987)		
Mission Fund		1,257	(1,257)		
Property Fund	1,194,820	113,880	(84,938)	-	1,223,762
Charity Fund	9,284	3,608	(3,396)	-	9,496
Bursary Fund	6,000	-	-	-	6,000
Total Restricted Funds	1,210,104	135,732	(106,578)	-	1,239,258
Total Funds	1,292,113	258,752	(240,920)	-	1,309,945

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

16. Statement of Funds (Continued)

Designated Fund

A designated fund is a particular form of unrestricted funds, consisting of amounts of unrestricted funds which have been allocated or designated for specific purposes by the church itself. The use of designated funds for their designated purposes will remain at the decision of the directors.

Personnel Fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used for the employment of ministers and church workers. £83,202 has been designated from General Fund to Personnel Fund throughout the year (£75,115 in 2020).

Mission Fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used for the advancement of national and world-wide mission primarily but not exclusively through church planting. £33,117 has been designated from General Fund to Mission Fund throughout the year (£16,557 in 2020).

Restricted fund

Restricted funds are funds subject to specific conditions, imposed by the donors and binding on the directors or the Church Council. They represent unexpended restricted income and/or assets to which restrictions as to their use apply. The conditions may alternatively be imposed not by the donors but by the trusts relating to the donation.

Property fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to acquire any church properties or maintain properties belonging to the Church. £Nil has been designated from General Fund to Property Fund throughout the year (£Nil in 2020).

Charity fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to individuals who are unconnected with the Church Council members and who encounter short term financial hardship or Christian charities whose purposes are to provide humanitarian aids to the poor in general. £Nil has been designated from General Fund to Charity Fund throughout the year (£Nil in 2020).

Bursary fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to certified individuals who undertake qualified theological courses organized by a recognized institute. In return, the recipient of the bursary is expected to work for the Church or the Union for a period of time if there are vacancies at the time of their graduation. £Nil has been designated from General Fund to Bursary Fund throughout the year (£Nil in 2020).

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

17. Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds 2021
	General Fund	Designated Fund		
	£	£	£	£
Fixed Assets	5,605	-	1,649,388	1,654,993
Non-Current Assets	-	-	6,000	6,000
Current Assets	110,456	-	86,736	197,192
Current Liabilities	(2,034)	-	(80,818)	(82,852)
Long Term Liabilities	-	-	(433,119)	(433,119)
Net Assets as at 31 December 2021	114,026	0	1,228,187	1,342,214

	Unrestricted funds		Restricted funds	Total funds 2020
	General Fund	Designated Fund		
	£	£	£	£
Fixed Assets	5,516	-	1,692,044	1,697,560
Non-Current Assets	-	-	5,332	5,332
Current Assets	55,129	12,224	104,563	171,916
Current Liabilities	(853)	(1,329)	(51,895)	(54,077)
Long Term Liabilities	-	-	(510,786)	(510,786)
Net Assets as at 31 December 2020	59,792	10,895	1,239,258	1,309,945

MANCHESTER ALLIANCE CHURCH

England & Wales - Charity number 1092291

Accounts

**MANCHESTER ALLIANCE CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

**COMPANY REGISTRATION NUMBER : 3120814
CHARITY REGISTRATION NUMBER: 1092291**

MANCHESTER ALLIANCE CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees, who are also the directors for the purpose of company law, present their report together with the financial statements of Manchester Alliance Church for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in Note 2 and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 , Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) , and with the Charities Act 2011.

1. Reference and Administrative Details

Charity Name	Manchester Alliance Church
Charity Registration Number	1092291
Company Registration Number	3120814
Registered Office	Manchester Alliance Church Unit 9, The Quadrangle Hulme Street Manchester M1 5GL

Board Members (Directors and Trustees)

The following directors and trustees held office from 1 January 2020 to the date of this report unless otherwise stated : -

Chairman	Rev. Wai Chor Chiu, Minister-in-charge
Treasurer	Ngok Loi Ho
Company Secretary	Ngok Loi Ho (from 25 November 2020)
Other Board Members	Yun Liem Kiu Fai Tung Hui Tung Angel Wong (from 14 June 2020) Po Man Tsui (until 14 June 2020)

Independent Examiner	Hannah Murray Accountancy 61 Falconers Green Westbrook Warrington Cheshire WA5 7XF
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Bankers	Barclays Bank Plc Manchester City Office Branch 51 Mosley Street Manchester M60 2AU The Bank of East Asia Limited 3-5 Charlotte Street Manchester M1 4HB HSBC Bank Plc 100 King Street Manchester M60 2HD
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MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Objectives and Activities

Aim and Purposes

The Manchester Alliance Church seeks to be an indigenous evangelical church with a distinctive theological character in federation with the Chinese Alliance Churches Union (UK) (abbreviated to CACU), whose purposes are to proclaim Jesus Christ as Lord, to assist the advance of His Church in Great Britain, and to promote a missionary base for national and world-wide evangelization in affiliation with the Alliance World Fellowship.

Objectives

- (i) To strengthen Christians in their understanding and commitment to the Lordship of Jesus Christ.
- (ii) To advance the work of national and world-wide mission primarily but not exclusively through Church planting.
- (iii) To foster the growth of Church as an indigenous body of Christ.
- (iv) To become an active church-planting and missionary base of existing C&MA mission agenda.

Principal Activities

The principal activities of the Church during the year was that of a charity to hold Sunday worship, to organize fellowships in different age groups and to offer courses of Christian education, with the purposes of preaching the gospel, equipping and caring believers.

Public Benefit

The trustees confirm that they have, when and where necessary to do so, paid regard to the Charity Commissioner's Guidance on Public Benefit when considering and making its decisions. Activities undertaken to further the charity's purposes for the public benefit are shown in the Review of Achievements and Performance/Development section of this report.

3. Achievements and Performance

2020 is a difficult year in the whole world. There is no exception in the UK and in the church as well. Although the church completed the Phase 3 extension project and then celebrated the Chinese New Year in January, most of the congregation worried about going to the church due to the spreading of Covid-19 virus. Struggling until the third Sunday of March, the church started to suspend Sunday services and all other activities. Instead of physical gathering, the church has changed the ways of worship and fellowship by using pre-recorded video, livestreaming and video conferencing software. In September, October and December, the church resumed physical Sunday services but reducing the number of participants to observe the guidance of Covid measures and provided livestreaming at the same time. It is a difficult task to evaluate the ministry of the church, as the activities and work in church are used to meeting people physically.

In July, the government announced the BNO visa scheme for Hong Kong people. Then a large number of Hong Kong people considered to move to the UK and the church received enquiries and requests of assistance, in which tens of families arrived and stayed in Manchester by LOTR. By the end of December, there have been more than 50 immigrants from Hong Kong attending our Sunday services and fellowships. The church anticipated there will be a big increase in number of participants and opportunity of evangelism in the coming few years when Hong Kong people keep moving to the UK.

I. Sunday Worship Attendance

Sunday worship weekly recorded attendance in average in 2020:

Avg. Attendance	Jan	Feb	Mar
Bilingual*	201	119	117
Cantonese	174	106	104
English	43	45	24
Total by month	213	143	124
Visitors/ Newcomers	3	6	0

*In 2020, the bilingual services were mainly held once a month from Jan to Mar.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

3. Achievements and Performance (continued)

The church attendance was still as normal as usual in January, but it can be seen that a sudden drop in February because people worried about the Covid virus spreading after Lunar New Year when some Chinese returned to UK after they visited their families in the mainland China during the festival. In March, only three first Sundays were physical services.

No exact figures can be obtained when the church hold services by uploading pre-recorded video or livestreaming since the end of March. But by the number of views, the church found that there are more people having viewed our video, more than the number of our congregation. We guess some people watched more than once and some who live outside Manchester also watched our video to attend Sunday services.

In October and December, the church resumed physical worships with limited number of participants. The church met many new friends during these two months. New families who came from Hong Kong joined our Cantonese service and some international friends joined English service as well. In the beginning of 2020, there were about 46 children in our Sunday School and about 34 teenagers in Timothy Fellowship. Both take place on Sunday afternoon.

II. Pastoral Ministry

(i) Fostering the spiritual life

(a) Prayer meeting held once a month. The church included the prayer meeting as parts of the Sunday Service in several months.

(b) Bible study groups held once a month are established for each fellowship. All the groups study the same passage which the pastors lead pre-study for all the group leaders.

(c) Follow-up groups for new believers: Due to lockdown, no such groups are arranged this year.

(d) Baptism Class: 9 people participated the baptism class. However, the pandemic caused the baptism to be postponed without designated date yet.

(ii) Fellowships and Pastoral care

(a) The church set up a number of fellowships based on the age groups, including Teenagers(Timothy), Young Adults(AYPF and Daniel) and Adults(Elim, Emmanuel, FHL and Caleb). Although the fellowship are held online, some people who cannot join the fellowship physically before can participate because of convenience of doing online at home.

(b) The church found that there have been Hong Kong people moving to Manchester who need support and pastoral care. Two new fellowships are set up for new immigrants coming from Hong Kong since October and December respectively. One of them focuses to service those living in Trafford and the area nearby because a church planting project has taken place in Sale. Both are online fellowships temporarily.

(c) Apart from programme arranged by the fellowship committee to build up the relationship of the fellowship participants, supporting and caring for one another are also encouraged to be done within the fellowship.

III. Evangelism & Mission

(i) Mission Ministry

(a) The church kept supporting Rev. Leung and Lydia Leung, the missionaries of HKAM, financially this year. Additionally, we started to support Luis Sanchez working as a local missionary of cross-cultural mission for CACU as well.

(b) Due to the pandemic, no mission trips were organised.

(ii) Local evangelism was very limited because of lockdown. It is difficult to meet people and new friends to share our faith.

(iii) Church Planting in Sale

Originally, the church planned to start physical gathering in Sale in 2020. Rev Robert Law has contacted a local church to provide us a place for prayer meeting, bible study and fellowship. However, due to the pandemic, all the plan of physical gatherings was suspended. But online fellowship and other kinds of the ministry have been started. In summer, an online children bible programme was organised. A small group of brothers and sisters in church served voluntarily to help the development of this church planting project.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

3. Achievements and Performance (continued)

IV. Discipleship Programmes

Bible Courses in 2020 are as below:

Courses in Cantonese

Word of Life -Joshua (Not completed due to lockdown)	65	Daniel (3/6-1/7)	38
Revelation 15/4-6/5	55	Esther (12/10-11/1/2021)	26
Sanctification in the perspective of NT 30/4-28/5	45		

V. Other Special events in 2020

Special events	Average attendance
Lunar New Year Celebration	200
Good Friday Pre-recorded program	
UK Life Sharing Forum for Christians	100
UK Life Sharing Forum for non Christians	48
How to take care of HK new immigrants	16
Children Summer Day Camp	Suspended due to Covid
Summer Teens Camp	
AYPF Welcome Programme	
AYPF Welcome Camp	
Christmas service and fellowship	70

VI. Membership Change

Constitutional membership:

There is no change of members compared with the figures in 2019.

Year	Full Members	Associate	Honourable	Total
2020	21	19	7	47

VII. Pastoral Staff

- (1) Rev. Wai Chor Chiu is the Minister-in-charge. He focuses on preaching, teaching, leading the development of the church, strategizing pastoral work and evangelism, handling administrative work and led the pastoral work of adult and family ministry.
- (2) Pastor Chris Sze Ming Lau is the pastor of English Ministry leading the pastoral work of English congregation and youth.
- (3) Rev. Robert Law is the missionary of HKAM, helping the church to start a church planting plan in Sale.
- (4) Ms. Mei Fong Liu (voluntary pastor for elderly) was invited by the Church Council to serve the elderly in the church. She has led the elderly ministry and arranged the activities and programmes for Caleb fellowship.
- (5) Pastor Alan C. K. Ho is a church placement worker, assisting home visit, adult ministry and preaching in Sunday service.

Children Ministry

The Children Ministry is benefitted by the Phase 3 extension which provides more space for the Children Sunday School to have their classes and activities. However, Children Sunday School was affected seriously due to the Covid spreading since Feb. By that time, many parents worried about the virus spreading in the community, and therefore they hesitated to come to the church with their children, even though the church did not suspend any Sunday services and Children Sunday School until the third Sunday of March. Since lockdown, all children activities in the ministry were suspended. Unlike other fellowships, no online lessons were provided for the children. Instead, the ministry only provided simple materials for the parents to use optionally so that the children can keep learning the biblical truth every week.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

3. Achievements and Performance (continued)

Teenager Ministry

Timothy – Timothy fellowship is a fellowship group for high school teens ranging from Year 7 to sixth-form. In the pre-pandemic time of 2020, attendance of Timothy had been fairly high as usual, reaching up to about 30 teens every week. But since the start of the pandemic in spring 2020, Timothy had to be moved online; attendance of the fellowship plunged to about 10 teens every week. Like many other ministries of our church, it had been an onerous but manageable exercise to have our programs, including games and Bible study sessions, to be adapted to an online setting for teens to join. The attendance bounced back slightly as more families from Hong Kong had moved to Greater Manchester since the last quarter of 2020 with their teens also joining Timothy. This resulted in a rise of the number of teens attending by the end of 2020, but it also posed a challenge for the leadership of Timothy to learn to cater for different needs of teens who are of different cultures. Though challenges remain, it had certainly been an opportunity for the fellowship to grow into a community of more diversity.

Young Adult Ministry

There are two fellowships in the young adult ministry:

1. Alliance Young People Fellowship

AYPF is the abbreviation of "Alliance Young People Fellowship"; it is a fellowship consisting of mainly university students. Because of the disruption caused by the pandemic in spring 2020, the programs of AYPF had to be moved to online setting in a short period of time. The transition had been largely manageable. Seminars, Bible study sessions and "home group" discussion sessions could easily be adapted to an online setting with the help of communication software like Zoom and Google Meet. Challenges had arisen in summer 2020, as uncertainties in relation to the number of students coming back to Manchester persisted as some university departments had planned to deliver their programs online. Even though our fellowship programs had already shifted online likewise, there would still be logistical concern if, for example, some of our students remained in Hong Kong and joined our program in a different time zone. There would also be a problem with recruiting new students to be joining us if students were not coming back to Manchester. Thankfully, many of these problems had been reasonably tackled with and the AYPF had been running smoothly amid the new normal online setting.

2. Daniel Fellowship

Daniel fellowship group is a young adult fellowship of our church. In the beginning of the year, a forum had been held for Daniel fellowship members and church leaders to discuss the prospect of the fellowship's development. It had been agreed that the Chinese and English groups of the fellowship were to have joint programs every two months, and each group are to have gatherings and Bible study sessions of their own in other timeslots of their own design, as flexibly applied to each group's situation. A joint outing program had been held slightly before the pandemic. But since the pandemic had been fully on its course since the spring of 2020, the bimonthly programs were adapted to an online setting, including sessions of a speech deliverance by the principal of Nazarene Theological College, online pub quizzes and sharing sessions. This had been the model that had been running in 2020.

English Ministry

English ministry is a body of leadership helping to oversee the English Sunday service and support the pastoral care for the congregants in this service. The beginning of 2020 started as usual, as the pandemic had yet been impacting the UK in the first couple of months of the year. But since lockdown had been enforced in March 2020, the English ministry had to adapt to the new setting of moving its programs online, including the English Sunday services. Pastors and worshippers were required to record their sermons/worships in advance and pass their recordings to our church leaders responsible for video editing, who were to upload the final videos to YouTube for our congregants to watch and worship together at home. To remain the social bonding of our congregants, the English ministry remained to have tea time sessions after service over Zoom for our congregants to see one another. Since the easing of the lockdown in summer 2020, the English ministry had started to resume the physical service in August with the requirements of registering before attend (with a quota up to 50 people), social distancing, wearing masks in our church premises and observing any other government measures in preventing the spread of the disease. Physical services came into a halt again as the lockdown was in force in the last quarter of 2020. But in compliance with the government's advice for the prevention of the disease, the English ministry shifted to livestream Sunday services with only our very limited number of serving congregants attending until the lockdown came into a pause in December 2020, where the physical service requirements mentioned above resumed.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

3. Achievements and Performance (continued)

Adult Ministry

There are four fellowships in the adult ministry:

1. Elim Fellowship

Elim fellowship committee members have been identifying the needs of this community in order to define topic of programmes. This year, we wanted to get to know each other better as we are a mix of families with some have been living in the UK for longer and some for shorter period of time. We wanted to develop a deeper relationship as a group so that we can really support and help each other growing spiritually as well as be part of the church. Therefore, we had topics like sharing our aspirations in career, spouse relationship building, our views on raising our children, knowing British cultures e.g. Christmas Halloween, walking and hiking etc. Before lockdown, we had around 20 families attended Elim fellowship. We have once a month gathering for everybody to join and bible study groups which have our members divided into two groups to learn bible passages and support each other through sharing and prayers. During lockdown, there has been approx. 10-12 families attended monthly live stream meeting. We have kept the monthly meeting to make sure we maintain the care and support for each other, especially during this pandemic and lockdown. At the meeting, we sub-divided into smaller groups to encourage our members to talk, this really helped everyone to maintain the health spiritually and mentally. At the moment, the committee members are planning to get in touch with those who have not joined us for a long time to make sure they are also doing well.

2. Emmanuel Fellowship

The theme of Emmanuel Fellowship in 2020 is "Understanding the Will of God". The programmes of this year are based on a Christian book of this topic. The participants are divided into groups for discussion and sharing. The average attendance is 15. Due to the severe situation of the pandemic, the fellowship programmes have been held by online video conferencing. The fellowship keeps using Daily Bread as the material of devotional sharing. Besides, we set up a prayer group in which about 14 brothers and sisters are participating. For bible study, there are two groups which meet once a month. The average number of participants in each group is 7-8.

3. Faith, Hope, Love Fellowship

The fellowship members needed to learn how to use the video conferencing software to participate the programme since lockdown. It was obvious that less people joined the physical fellowship since Feb and Mar. Then since Apr, people attempted to join the online fellowship which seems back to the normal attendance. The fellowship maintained to meet once a month with topics and was divided into three groups to have bible study once a month. Besides, some of the members form prayer groups in the size of 3 to 4 people to have closer support.

4. Caleb Fellowship

The fellowship mainly serves the elderly in the church. Since lockdown, the fellowship was suspended and no online fellowship could be held due to their lack of knowledge in technology. But our voluntary pastor still kept taking care of the participants over the phone. She also provided materials and reminded the members to study at home.

Chinese Language School

2020 was an unprecedented year full of challenges caused by the deadly Covid-19 pandemic. Nevertheless, it was the year of experiencing God's faithfulness and wonderful guidance. In March, most of the classes were suspended due to the national lockdown. Our school could only manage to send out the homework by email or WhatsApp. The two classes in International GCSE course maintained having lessons via WhatsApp. Instead of taking the public examination in the summer, the students were given the centre assessed grade for their International GCSE qualification. Six students entered for the 2020 International GCSE examination and attained very good results (4 achieved Grade 8 and 2 achieved Grade 7). Since the pandemic was still serious in September, our school decided to conduct online teaching in the new academic year (2020/21) until the situation improved. The number of students dropped from 59 (2019/20) to 34 students (2020/21) and the number of classes reduced from 10 to 9 classes. Conducting online teaching is very new and challenging to us because we have no experience and skill of doing it. However, we give thanks to God that we are equipped by Him and develop the technical as well as online teaching skill from scratch. Teachers and TAs are supported via online trainings. After stopping for a few months, parents meeting started again in form of online gathering in October. It is held every two months. It is hoped that the church and school can still keep in touch with parents through this activity during the pandemic. In retrospect, we have been strengthened to serve God wholeheartedly in unity and it will be our impetus to thriving for God in future.

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

4. Financial Review

This past year had indeed been a challenging year for MAC due to the impact of COVID-19 pandemic on all church activities. Thanks to the persistent effort of brothers & sisters we managed to migrate and continue most of our activities online. In terms of collection of donations, we were able to deal with it via online banking which is completely new for us. We are also encouraged by our congregations' faithfulness to God, expressed by their participation in various online church activities and through tithing. We are especially thankful because the donation received is sufficient to cover our expenses despite of the harsh economic reality.

Policy on reserves

It is the policy of the Church to maintain a level of unrestricted General Fund reserve that is sufficient to cover the Church's running costs for 3 months around £47,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, the Church is able to continue its current activities while consideration is given to ways in which additional funding may be raised. As at 31 December 2020, the amount of reserves in General Fund was £59,792.

General Fund: the donation received has decreased by £23,370 as compared with previous year (£123,020 and £146,390 for 2020 and 2019 respectively). The net income for the year is £2,521 after the transfer of £91,672 to other funds.

Personnel Fund: the total outgoing was £93,544 in 2020. In contrast, donation for the year was only £16,987 (2019 is £10,033). The deficit is covered by transfers from General Fund of £75,115 and accumulated balance from previous years. Note: The Personnel Fund balance decreased from £6,121 at 2019 to £4,679 at 2020.

Property Fund: Phase 3 construction work was commenced in October 2019 and completed in January 2020. The cost of the construction work is about £245,498. The building project is mainly financed by accumulated loans of £87,500 as at 31/12/2020 and loans of £50,000 received from Manchester Alliance Mandarin Fellowship during the year as well as donations of £57,316 received from the Church believers and donations of £11,377 received from overseas supporters in 2020. At the beginning of 2020, the cash balance was £7,528 for property maintenance and loan repayment. At the end of 2020, the cash balance was £60,792 which will be used for repayment of the loans of £18,500 from the Church believers due in 2021.

Note: The church owes long-term bank loan of £424,663 (to be repaid by monthly instalments).

Property Maintenance: The total venue related charges for 2020 were £75,892 (£70,394 at 2019) (see table C, "Summary of property maintenance expenses"). This included the mortgage monthly repayment and all utility expenses. According to the current data, we estimate the total venue related charges for 2021 at £89,633 including repayment of loans of £18,500 from the Church believers.

Brief summary of fund movements in 2020

(A) General Fund

Income	2019	2020	Expenses	2019	2020
General Donations	£123,605	£117,583	General Expenses	£36,003	£28,827
Other Incomes (from fellowship, church activities, etc.)	£22,785	£5,437	Transfer *	£163,491	£91,672
Total Income	£146,390	£123,020	Total Expenditure	£199,494	£120,499
			Net Income/ (Expenditure)	(£53,104)	£2,521

* Transfer of General Fund : £16,557 to Mission Fund; £75,115 to Personnel Fund

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

4. Financial Review (continued)

(B) Other Fund

Fund Titles	To Support	Expenses
Mission Fund	CACU (Mission)	£11,613
	CACU (Admin)	£13,302
	Hong Kong Alliance Mission - missionaries	£4,100
	Pastor Luis Sanchez – missionary	£1,200
Charity Fund	Tear Fund (UK)	£130
	City Hearts (UK)	£415
	World Vision (UK)	£480
	Barnabus Manchester (UK)	£415
	Acts 435 (UK)	£1,017
	Breakthrough (Hong Kong)	£939
Personnel Fund	Employment expenses for office and pastoral staff	£93,544
Property Fund	Total venue related expenses	£75,892

(C) Summary of property maintenance expenses:

Property Maintenance Items	2019	2020	2021
	Actual Expenses	Actual Expenses	Estimated Expenses
Bank Loan Repayment	£37,956	£38,079	£38,079
Water	£2,730	£760	£1,500
Electricity	£9,150	£6,243	£8,000
Management Fee	£8,214	£13,281	£11,254
Waste Collection	£871	£310	£600
Maintenance & Repair	£5,590	£5,656	£6,000
Insurance	£5,883	£5,563	£5,700
Repayment of loans to MAC believers	£0	£6,000	£18,500
Total	£70,394	£75,892	£89,633

(D) Summary of Property Fund Incomes:

Income Item	Amount	Percentage
Donations from MAC believers	£57,316	51.2
Donations from overseas supporters in the custody of Hong Kong Alliance Mission	£11,377	10.2
Other -Tax rebate for tax year 2019/20	£36,074	32.2
Other - Bank Interest	£13	-
Other - donation from MAMF	£1,740	1.6
Other - donation from CACU (UK)	£4,800	4.4
Other - donation from religious organisation/fellowship	£460	0.4
Total	£111,780	100%

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Structure, Governance and Management

The Church was incorporated on 1st November 1995 under the Companies Act 2006 as a private limited company and the company is limited by guarantee. The type of governing document is the constitution.

Trustees selection and induction

Any prospective new trustees are recommended by the current church council to the congregation for their consideration. Church members are then able to vote the appointment of the prospective trustee. A majority vote confirms the appointment. New trustees are kept updated through trustees' meetings and communication throughout the year.

The Church as a member church in federation with the Chinese Alliance Churches Union (UK) (abbreviated to CACU) is governed by the voting members of the Church Council, which include the Minister-in-charge or his deputy, elders and deacons. Therefore, these voting members are constituted as the board of trustees/directors of the Church. The Minister-in-charge who must be approved and assigned by CACU should be appointed to the ministry of the Church by the Church Council. The elders who must receive approval from the CACU should be nominated by the Church Council and elected in the Annual General meeting. Deacons should be nominated by the Church Council and elected in Annual General Meeting every year. The newly elected trustees will be given a brief induction regarding their duties and responsibilities set out in the constitution and according to the guidelines of Companies House and Charity Commission.

Risk Management

The trustees have a duty to identify and review the risks of which the charity is exposed and to ensure appropriate controls in place to provide reasonable assurance against fraud and error.

The Church Council

The Church Council is formed by the directors/trustees and non-voting members. They meet regularly to discuss, pray and organize the work of ministry. The Church Council consists of the ministers (one of whom is Minister-in-charge or Deputy), the elders, the deacons, and any other appointed church officers or leaders.

The Church Council Members

Trustees	
Chairperson	Rev. Wai Chor Chiu
Treasurer	Paul Ngok Loi Ho
Other Members	Yun Liem Po Man Tsui (until AGM 2020) Kiu Fai Tung Angel H.T. Wong (from AGM 2020)
Company Secretary:	Oi San lu (resigned June 2020) Paul Ngok Loi Ho (from November 2020)
Non-voting members:	Oi San lu (resigned AGM 2020) Pastor Chris S.M. Lau, Angel H.T. Wong (until AGM 2020), Andy Y.M. Chan Helen Y.Y. Chow (from AGM 2020) Karen K.W. Fong (from AGM 2020)
The Church Staff	
Minister-in-charge:	Rev. Wai Chor Chiu
Pastoral Staff:	Pastor Chris S. M. Lau
Church Administrator:	Wing Chung Lam (resigned August 2020) Mei Fung Lam (part-time, from Sept 2020)
Business Secretary:	Winnie Leung (part-time)

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

6. Statement of trustees' responsibilities

The trustees (who are also directors of Manchester Alliance Church) are responsible for preparing the trustees' report and 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 Ireland". Company law and the law applicable to charities in England and Wales require 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 its incoming resources and application of resources, including its income and expenditure for that period. In preparing these financial statements, the trustees are required to :-

- select suitable accounting policies and then 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 a going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They 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. Under Company Law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the result of the company for that period.

7. Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies' regime.

The above trustees' report (including directors' report) was approved by the trustees of the charity on 26 February 2021 and signed on their behalf by :



.....
Rev. Wai Chor Chiu, Chairman
Trustee



.....
Ngok Loi Ho, Treasurer
Trustee

MANCHESTER ALLIANCE CHURCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Charity No. 1092291
Company No. 3120814

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2006 ("the Act").

Having satisfied myself that the accounts of Manchester Alliance Church are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

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.

H. E. Murray
Hannah Murray FCCA

The Association of Chartered Certified Accountants

Hannah Murray Accountancy
61 Falconers Green
Westbrook
Warrington
Cheshire
WA5 7XF

Dated : 26 February 2021

MANCHESTER ALLIANCE CHURCH
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020
STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

		Unrestricted funds		Restricted funds	Total funds 2020	Total funds 2019
		General Fund	Designated Fund			
	Note	£	£	£	£	£
Income and endowments from:						
Donations	4a	118,836	-	135,719	254,555	327,834
Charitable activities	4b	4,184	-	-	4,184	18,259
Investments	4c	-	-	13	13	190
Total income		123,020	-	135,732	258,752	346,283
Expenditure on:						
Charitable activities	5	28,827	105,515	106,578	240,920	279,255
Total expenditure		28,827	105,515	106,578	240,920	279,255
Net income/(expenditure) for the year		94,193	(105,515)	29,154	17,832	67,028
Transfers between funds		(91,672)	91,672	-	-	-
Net movement in funds		2,521	(13,843)	29,154	17,832	67,028
Reconciliation of funds:						
Fund Balances b/f at 1 January 2020		57,271	24,738	1,210,104	1,292,113	1,225,085
Fund Balances c/f at 31 December 2020		59,792	10,895	1,239,258	1,309,945	1,292,113

MANCHESTER ALLIANCE CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2020

Charity No. 1092291
Company No. 3120814

	Note	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Fixed assets					
Tangible assets	10	5,516	1,692,044	1,697,560	1,707,255
Concessionary loan	11	-	5,332	5,332	6,000
Current assets					
Stock	12	278	-	278	278
Debtors	13	3,199	41,839	45,038	43,904
Cash at bank and in hand		63,876	62,724	126,600	85,952
		67,353	104,563	171,916	130,134
Creditors: amounts falling due within one year	14	(2,182)	(51,895)	(54,077)	(56,451)
Net current assets		65,171	52,668	117,839	73,683
Total assets less current liabilities		70,687	1,750,044	1,820,731	1,786,938
Creditors: amounts falling due after one year	15	-	(510,786)	(510,786)	(494,825)
Total net assets		70,687	1,239,258	1,309,945	1,292,113
Funds of the Charity					
Unrestricted funds		70,687	-	70,687	82,009
Restricted funds		-	1,239,258	1,239,258	1,210,104
Total funds	16	70,687	1,239,258	1,309,945	1,292,113

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by all trustees/directors, and authorised for issue on 26 February 2021 and signed on their behalf by



Rev. Wai Chor Chiu, Chairman
Trustee



Ngok Loi Ho, Treasurer
Trustee

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Basis of preparation

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

Manchester Alliance Church constitutes a public benefit entity as defined by FRS102.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to adopt going concern basis in preparing the accounts.

2. Accounting policies

2.1 Funds Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charity's charitable objectives unless the funds have been designated for specific purposes.

Restricted funds are subject to specific restrictive conditions imposed by donors or through the terms of an appeal. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.2 Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid is included in income when there is a valid declaration from the donor.

Income from investment relates to bank interest received is recognised when the amount is certain.

No amounts are included in the accounts for services donated by volunteers.

2.3 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accrual basis when a liability is incurred. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Direct costs attributable to a single activity are allocated directly to that activity.

Costs of charitable activities relate to the operation of the charity comprising direct charitable expenditure to meet the objectives of the charity. Support costs and governance costs relate to the management and operation of the charity and also in compliance with constitutional and statutory requirements.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

2.4 Tangible fixed assets

Capital expenditure is stated at cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of each asset over its expected useful life as follows:-

Leasehold property and improvements	2% straight line basis
Computer and equipment	25% reducing balance basis

2.5 Stock

Stock is valued at the lower of cost or net realisable value after making allowance for obsolete and slow

2.6 Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

2.7 Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to settle the debt. Amounts which are owed in more than a year are shown as long term creditors.

2.8 Foreign currency translation

Transactions in foreign currency are recorded in sterling at the rate of exchange ruling on the date of transactions or the average exchange rate of the year where applicable. Monetary assets and liabilities denominated in foreign currency are re-translated at the rate of exchange ruling at the balance sheet date.

2.9 Taxation

Manchester Alliance Church, as a registered charity, is exempt from taxation of its income and gains falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that they are applied to its charitable objectives. No tax charge arises on the results of the year.

3. Company status

Manchester Alliance Church is a company limited by guarantee. Every member of the Church undertakes to contribute such amount as may be required not exceeding £1 in the event of the company being wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the company's debts and liabilities contracted before he or she ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributions among

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

4. Income and endowments from

	Unrestricted funds		Restricted funds	Total funds 2020	Unrestricted funds		Restricted funds	Total funds 2019
	General Fund	Designated Fund			General Fund	Designated Fund		
	£	£	£	£	£	£	£	£
a. Donations								
General Fund (local donations)	115,572	-	-	115,572	123,605	-	-	123,605
General Fund (overseas donations)	2,011	-	-	2,011	-	-	-	-
Mission Fund	-	-	1,257	1,257	-	-	3,419	3,419
Personnel Fund	-	-	16,987	16,987	-	-	10,033	10,033
Property Fund (local donations)	-	-	64,317	64,317	-	-	91,687	91,687
Property Fund (overseas donations)	-	-	11,720	11,720	-	-	57,373	57,373
Charity Fund	-	-	3,608	3,608	-	-	4,302	4,302
Bursary Fund	-	-	-	-	-	-	165	165
Gift Aid	-	-	37,830	37,830	-	-	32,724	32,724
Fellowships Offerings	596	-	-	596	3,619	-	-	3,619
Children Sunday School	21	-	-	21	235	-	-	235
Other	636	-	-	636	672	-	-	672
	118,836	-	135,719	254,555	128,131	-	199,703	327,834
b. Charitable activities								
Chinese Language School	4,184	-	-	4,184	8,337	-	-	8,337
Summer Camps and Projects	-	-	-	-	6,455	-	-	6,455
Welcome Camp and Programs	-	-	-	-	3,467	-	-	3,467
	4,184	-	-	4,184	18,259	-	-	18,259
c. Investments								
Bank interest	-	-	13	13	-	-	190	190
Total income	123,020	-	135,732	258,752	146,390	-	199,893	346,283

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Expenditure on charitable activities

Note	Unrestricted funds		Restricted funds	Total funds 2020	Unrestricted funds		Restricted funds	Total funds 2019	
	General Fund	Designated Fund			General Fund	Designated Fund			
	£	£	£	£	£	£	£	£	
Direct Charitable Expenditure									
Donation - Mission Fund	6	-	28,958	1,257	30,215	-	7,754	3,419	11,173
Mission outreach		-	-	-	-	-	1,270	-	1,270
Donation - Charity Fund		-	-	3,396	3,396	-	-	3,641	3,641
Theological student grant		-	-	-	-	-	-	9,024	9,024
Theological student placement		-	-	-	-	-	-	1,400	1,400
Children Sunday School		-	-	-	-	703	-	-	703
Chinese Language School		2,376	-	-	2,376	2,373	-	-	2,373
Fellowships		77	-	-	77	357	-	-	357
Congregational costs		2,603	-	-	2,603	9,062	722	-	9,784
Summer camp and project		-	-	-	-	8,327	-	-	8,327
Welcome camp and programme		-	-	-	-	5,150	-	-	5,150
		5,056	28,958	4,653	38,667	25,972	9,746	17,484	53,202
Support and governance costs									
Staff costs	7	9,633	76,557	16,987	103,177	-	82,607	10,033	92,640
Ministers working expenses		1,540	-	-	1,540	2,428	281	-	2,709
Staff working expenses		1,001	-	-	1,001	-	1,265	-	1,265
Printing and stationery		331	-	-	331	679	-	-	679
Office equipment and repair		5,129	-	-	5,129	446	-	-	446
Telephone and internet charges		1,569	-	-	1,569	749	-	-	749
Church cleaning		1,110	-	-	1,110	-	5,176	-	5,176
Sundry expenses		862	-	-	862	2,017	-	-	2,017
Professional fees		-	-	2,670	2,670	-	-	34,500	34,500
Accountancy fees	9	420	-	-	420	486	-	-	486
Bank charges		481	-	-	481	1,287	-	-	1,287
Depreciation		1,695	-	42,532	44,227	1,939	-	38,046	39,985
Premises maintenance and repair		-	-	5,656	5,656	-	-	5,590	5,590
Church centre utilities		-	-	-	-	-	-	-	-
- building service charge		-	-	13,281	13,281	-	-	8,214	8,214
- electricity		-	-	6,243	6,243	-	-	9,150	9,150
- water		-	-	760	760	-	-	2,730	2,730
- waste collection charge		-	-	310	310	-	-	871	871
Bank loan Interest		-	-	7,721	7,721	-	-	10,497	10,497
Insurance		-	-	5,563	5,563	-	-	5,883	5,883
Exchange loss		-	-	202	202	-	-	1,179	1,179
		23,771	76,557	101,925	202,253	10,031	89,329	128,693	226,053
Total expenditure on charitable activities									
		28,827	105,515	106,578	240,920	36,003	99,075	144,177	279,255

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

6. Analysis of donations

	2020	2019
	£	£
Donations to Chinese Alliance Churches Union (UK) (see note 8.3)	24,915	8,773
Donations to missionaries	5,300	2,400
	<u>30,215</u>	<u>11,173</u>

7. Staff costs

	2020	2019
	£	£
Salaries and wages	81,603	82,024
Social security costs	6,754	5,713
Pension costs (defined contribution scheme)	5,187	4,903
Other employee benefits	9,633	-
	<u>103,177</u>	<u>92,640</u>

No employee received employee benefits of more than £60,000 during the year (2019 : £Nil)

The average number of employees calculated on the basis of full-time equivalents during the year is as follows :-

	2020	2019
Charitable activities	2	2
Office Administration	2	2
	<u>4</u>	<u>4</u>

The above staff costs included remuneration and benefits paid to the trustee, Rev Wai Chor Chiu totalling £ 51,748 as detailed in note 8.1.

The Church staff are employed by a related entity, Chinese Alliance Churches Union (UK) to work for the Church.

8. Transactions with trustees and related parties

8.1 Trustees' remuneration and benefits

During the year, one of the trustees, Rev Wai Chor Chiu received total remuneration and benefits in the capacity as the minister-in-charge of the Church as follows: -

	2020	2019
	£	£
Salaries	35,038	33,981 (reimbursed CACU (UK))
Social security costs	4,385	2,971 (reimbursed CACU (UK))
Pension contribution	2,692	2,444 (reimbursed CACU (UK))
Other benefits - visa application fees	9,633	- (paid directly by Church)
	<u>51,748</u>	<u>39,396</u>

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

8.1 Trustees' remuneration and benefits (Continued)

The legal authority for the employment of Rev Wai Chor Chiu, as the Church minister-in-charge is provided for in the Bye-Laws of the Memorandum and Articles of Association of CACU (UK) with the employment terms and conditions agreed between the Church and CACU(UK). During the year, Rev Wai Chor Chiu was reimbursed visa application fees of £9,633 for Indefinite Leave to Remain in the UK. The Church paid the benefit so as to secure a more stable circumstances for Rev Wai Chor Chiu in the interest of the Church charitable objectives to perform the role of the Church's minister-in-charge.

No other trustees received remuneration or other benefits from the charity during the year (2019 : £Nil).

8.2 Trustees' expenses

Expenses were incurred by Rev Wai Chor Chiu during the year as detailed below and these were wholly in fulfilment of charity objectives.

	2020 £	2019 £
Mileage allowance	-	1,030
Car parking space	1,260	1,260
Mobile phone bills	-	49
Book allowance	-	36
	<u>1,260</u>	<u>2,375</u>

No other trustees were paid any expenses during the year (2019 : £Nil).

8.3 Transactions with related party

The Church is a permanent member of Chinese Alliance Churches Union (UK) as set out in the Articles of Association. During the year, the Church has undertaken the following transactions with CACU (UK) :-

	2020 £	2019 £
Contribution to CACU (UK) for the Church personnel	93,544	92,640
Donations to CACU (UK) General Fund	13,302	8,773
Donations to CACU (UK) Mission Fund	11,613	-
Donations received from CACU (UK) for office hire	4,950	1,950

9. Analysis of governance costs

	2020 £	2019 £
Independent examiner's fee		
- Examination of the financial statements	<u>420</u>	<u>486</u>

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

10. Tangible Fixed Assets

	Computer & Equipment £	Long Leasehold Building £	2020 Total £	2019 Total £
Cost				
Balance as at 1 January 2020	55,555	2,099,640	2,155,195	1,945,199
Additions	1,395	33,137	34,532	209,996
Disposals	-	-	-	-
Balance as at 31 December 2020	56,950	2,132,777	2,189,727	2,155,195
Depreciation				
Balance as at 1 January 2020	49,739	398,201	447,940	407,955
Charge for the year	1,695	42,532	44,227	39,985
Disposals	-	-	-	-
Balance as at 31 December 2020	51,434	440,733	492,167	447,940
Net Book Value				
As at 31 December 2020	5,516	1,692,044	1,697,560	1,707,255
As at 31 December 2019	5,816	1,701,439	1,707,255	1,537,244

The leasehold building is purchased under a long lease of 999 years and is primarily held for charity use.

11. Concessionary Loan

	2020 £	2019 £
Loan to individual (see note 13)	5,332	6,000

The interest free loan is provided to the borrower who commenced a theological course of three years term in 2017 at a recognised institute. The purpose of the loan is used exclusively for tuition fee and living costs of the borrower. The loan shall be repaid by monthly instalments within 3 years after the course completion. The loan repayment is expected to commence in September 2021.

12. Stock

	2020 £	2019 £
Books	278	278

13. Debtors

	2020 £	2019 £
Concessionary loan	668	-
Tax Rebate	26,659	24,904
Prepayments & Accrued Income	5,781	5,943
Other Debtor	11,930	13,057
	45,038	43,904

The Other Debtor is Hong Kong Alliance Mission which collects overseas donations in HKD towards the Church Building Project on behalf of the Church. As at 31/12/2020, the accumulated balance of HKD126,463 equivalent to £11,930 is in the custody of HKAM. During the year, HKAM received donations in HKD133,160 equivalent to £13,338, comprising donations in HKD113,160 equivalent to £11,377 towards the Church Building Project and HKD20,000 equivalent to £2,011 towards the Church General Fund.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

14. Creditors : Amounts falling due within one year

	2020 £	2019 £
Secured bank loan (see note 15)	32,877	32,696
Unsecured loans from individuals (see note 15)	18,500	21,000
Accruals	2,700	2,755
	54,077	56,451

15. Creditors : Amounts falling due after more than one year

	2020 £	2019 £
Secured bank loan	391,786	422,325
Unsecured loans from individuals	69,000	72,500
Unsecured loans from Manchester Alliance Mandarin Fellowship	50,000	-
	510,786	494,825

The Church's long leasehold building is pledged as a security to the bank for the loan facility of 25 years term.

The rate of interest is calculated on a floating rate basis equal to the aggregate of the margin of 1.5% per annum and the Base Rate until the third anniversary of 1st July 2008. From 1st July 2011 onwards, the rate of interest remains at the aggregate of the margin of 1.5% per annum and the Base Rate as specified by the bank.

The secured bank loan is repayable by 155 monthly instalments as follows and are currently based on equal capital repayments :

	2020 £	2019 £
In one year or less	32,877	32,696
Between one and two years	32,877	32,696
Between two and five years	98,631	98,088
After five years	260,278	291,541
	424,663	455,021

Unsecured interest-free loans from individuals represent borrowings to provide finance for the building fitting out work. The year end balances of these loans amounted to £87,500 are repayable as follows :

	2020 £	2019 £
In one year or less	18,500	21,000
Between one and two years	46,000	18,500
Between two and five years	23,000	54,000
	87,500	93,500

Unsecured interest-free loans from Manchester Alliance Mandarin Fellowship represent borrowings to provide finance for the building fitting out work. The year end balances of these loans amounted to £50,000 are wholly repayable between 2 and 5 years.

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

16. Statement of Funds

	Balance 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance 31 December 2020 £
Unrestricted Funds					
General Fund	57,271	123,020	(28,827)	(91,672)	59,792
Designated Funds					
Personnel Fund	6,121	-	(76,557)	75,115	4,679
Mission Fund	18,617	-	(28,958)	16,557	6,216
	24,738	-	(105,515)	91,672	10,895
Total Unrestricted Funds	82,009	123,020	(134,342)	-	70,687
Restricted Funds					
Personnel Fund	-	16,987	(16,987)	-	-
Mission Fund	-	1,257	(1,257)	-	-
Property Fund	1,194,820	113,880	(84,938)	-	1,223,762
Charity Fund	9,284	3,608	(3,396)	-	9,496
Bursary Fund	6,000	-	-	-	6,000
Total Restricted Funds	1,210,104	135,732	(106,578)	-	1,239,258
Total Funds	1,292,113	258,752	(240,920)	-	1,309,945

	Balance 1 January 2019 £	Income £	Expenditure £	Transfers £	Balance 31 December 2019 £
Unrestricted Funds					
General Fund	110,375	146,390	(36,003)	(163,491)	57,271
Designated Funds					
Personnel Fund	11,451	-	(90,051)	84,721	6,121
Mission Fund	15,280	-	(9,024)	12,361	18,617
	26,731	-	(99,075)	97,082	24,738
Total Unrestricted Funds	137,106	146,390	(135,078)	(66,409)	82,009
Restricted Funds					
Personnel Fund	-	10,033	(10,033)	-	-
Mission Fund	-	3,419	(3,419)	-	-
Property Fund	1,069,506	181,974	(116,660)	60,000	1,194,820
Charity Fund	8,623	4,302	(3,641)	-	9,284
Bursary Fund	9,850	165	(10,424)	6,409	6,000
Total Restricted Funds	1,087,979	199,893	(144,177)	66,409	1,210,104
Total Funds	1,225,085	346,283	(279,255)	-	1,292,113

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

16. Statement of Funds (Continued)

Designated Fund

A designated fund is a particular form of unrestricted funds, consisting of amounts of unrestricted funds which have been allocated or designated for specific purposes by the church itself. The use of designated funds for their designated purposes will remain at the decision of the directors.

Personnel Fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used for the employment of ministers and church workers. £75,115 has been designated from General Fund to Personnel Fund throughout the year (£84,721 in 2019).

Mission Fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used for the advancement of national and world-wide mission primarily but not exclusively through church planting. £16,557 has been designated from General Fund to Mission Fund throughout the year (£12,361 in 2019).

Restricted fund

Restricted funds are funds subject to specific conditions, imposed by the donors and binding on the directors or the Church Council. They represent unexpended restricted income and/or assets to which restrictions as to their use apply. The conditions may alternatively be imposed not by the donors but by the trusts relating to the donation.

Property fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to acquire any church properties or maintain properties belonging to the Church. £Nil has been designated from General Fund to Property Fund throughout the year (£60,000 in 2019).

Charity fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to individuals who are unconnected with the Church Council members and who encounter short term financial hardship or Christian charities whose purposes are to provide humanitarian aids to the poor in general. £Nil has been designated from General Fund to Charity Fund throughout the year (£Nil in 2019).

Bursary fund

It is a pool of unexpended resources, held and maintained separately from other pools. It should only be used to provide assistance to certified individuals who undertake qualified theological courses organized by a recognized institute. In return, the recipient of the bursary is expected to work for the Church or the Union for a period of time if there are vacancies at the time of their graduation. £Nil has been designated from General Fund to Bursary Fund throughout the year (£6,409 in 2019).

MANCHESTER ALLIANCE CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

17. Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds 2020
	General Fund	Designated Fund		
	£	£	£	£
Fixed Assets	5,516	-	1,692,044	1,697,560
Non-Current Assets	-	-	5,332	5,332
Current Assets	55,129	12,224	104,563	171,916
Current Liabilities	(853)	(1,329)	(51,895)	(54,077)
Long Term Liabilities	-	-	(510,786)	(510,786)
Net Assets as at 31 December 2020	59,792	10,895	1,239,258	1,309,945

	Unrestricted funds		Restricted funds	Total funds 2019
	General Fund	Designated Fund		
	£	£	£	£
Fixed Assets	5,816	-	1,701,439	1,707,255
Non-Current Assets	-	-	6,000	6,000
Current Assets	52,900	25,086	52,148	130,134
Current Liabilities	(1,445)	(348)	(54,658)	(56,451)
Long Term Liabilities	-	-	(494,825)	(494,825)
Net Assets as at 31 December 2019	57,271	24,738	1,210,104	1,292,113