

**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

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**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.

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**TRUSTEES' REPORT ( INCLUDING DIRECTORS' REPORT ) (CONTINUED)**  
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**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.*

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**TRUSTEES' REPORT ( INCLUDING DIRECTORS' REPORT ) (CONTINUED)**  
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**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.

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**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

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**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.



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**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

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

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.

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### **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.

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### **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.

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

**MANCHESTER ALLIANCE CHURCH**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

**Charity No. 1092291**  
**Company No. 3120814**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
<b>Fixed assets</b>					
Tangible assets	10	10,125	1,612,814	1,622,939	1,654,993
<b>Concessionary loan</b>	11	-	6,000	6,000	6,000
<b>Current assets</b>					
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
<b>Creditors: amounts falling due within one year</b>	14	(17,239)	(123,127)	(140,366)	(83,281)
<b>Net current assets</b>		149,215	(29,776)	119,439	113,911
<b>Total assets less current liabilities</b>		159,340	1,589,038	1,748,378	1,774,904
<b>Creditors: amounts falling due after one year</b>	15	-	(354,741)	(354,741)	(433,119)
<b>Total net assets</b>		159,340	1,234,297	1,393,637	1,341,785
<b>Funds of the Charity</b>					
Unrestricted funds		159,340	-	159,340	113,598
Restricted funds		-	1,234,297	1,234,297	1,228,187
<b>Total funds</b>	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			Total funds 2022	Unrestricted funds			Total funds 2021
	General Fund	Designated Fund	Restricted funds		General Fund	Designated Fund	Restricted funds	
	£	£	£	£	£	£	£	£
<b>a. Donations</b>								
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	-	-	-
	<b>347,885</b>	<b>33,623</b>	<b>107,396</b>	<b>488,904</b>	<b>195,453</b>	<b>24,570</b>	<b>76,769</b>	<b>296,792</b>
<b>b. Charitable activities</b>								
Chinese Language School	12,583	-	-	12,583	7,330	-	-	7,330
Summer and Welcome Camps	27,564	-	-	27,564	3,955	-	-	3,955
	-	-	-	-	-	-	-	0
	<b>40,147</b>	<b>-</b>	<b>-</b>	<b>40,147</b>	<b>11,285</b>	<b>-</b>	<b>-</b>	<b>11,285</b>
<b>c. Investments</b>								
Bank interest	-	-	0	0	-	-	0	0
<b>Total income</b>	<b>388,032</b>	<b>33,623</b>	<b>107,396</b>	<b>529,051</b>	<b>206,738</b>	<b>24,570</b>	<b>76,769</b>	<b>308,077</b>

**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 £	£	£	
<b>Direct Charitable Expenditure</b>									
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
<b>Support and governance costs</b>									
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
<b>Total expenditure on charitable activities</b>		<b>132,313</b>	<b>233,849</b>	<b>111,036</b>	<b>477,199</b>	<b>43,635</b>	<b>144,762</b>	<b>87,840</b>	<b>276,238</b>

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

**6. Analysis of donations**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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 :-

	<b>2022</b>	<b>2021</b>
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: -

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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) :-

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Indepenent 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**

	<b>Computer &amp; Equipment £</b>	<b>Long Leasehold Building £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
<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**

	<b>2022 £</b>	<b>2021 £</b>
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**

	<b>2022 £</b>	<b>2021 £</b>
Books	278	278

**13. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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	-
	<b>140,366</b>	<b>83,281</b>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	<b>354,741</b>	<b>433,119</b>

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 :

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	<b>365,820</b>	<b>393,107</b>

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 :

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	<b>105,500</b>	<b>66,500</b>

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 £
<b>Unrestricted Funds</b>					
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
<b>Total Unrestricted Funds</b>	113,598	421,655	(366,162)	(9,750)	159,340
<b>Restricted Funds</b>					
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
<b>Total Restricted Funds</b>	1,228,187	107,396	(111,036)	-	1,234,297
<b>Total Funds</b>	1,341,785	529,051	(477,198)	-	1,393,637

	Balance 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance 31 December 2021 £
<b>Unrestricted Funds</b>					
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
<b>Total Unrestricted Funds</b>	70,687	231,308	(188,397)	-	113,598
<b>Restricted Funds</b>					
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
<b>Total Restricted Funds</b>	1,239,258	76,769	(87,840)	-	1,228,187
<b>Total Funds</b>	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  
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W C Chiu (Mar 10, 2023 17:28 GMT)

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# 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)
Status:	Signed
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