

**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)
	Hui 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

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

**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.

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

**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.

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

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

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

**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.



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

**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.

**MANCHESTER ALLIANCE CHURCH**  
**TRUSTEES' REPORT ( INCLUDING DIRECTORS' REPORT ) (CONTINUED)**  
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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.

**MANCHESTER ALLIANCE CHURCH**  
**TRUSTEES' REPORT ( INCLUDING DIRECTORS' REPORT ) (CONTINUED)**  
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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)**  
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**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 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**  
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**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 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**  
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**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**  
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**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**  
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**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**  
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**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.

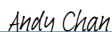
**7. Small Company Provisions**

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

**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 £
<b>Fixed assets</b>					
Tangible assets	10	18,232	1,570,036	1,588,268	1,622,939
<b>Concessionary loan</b>	11	-	4,300	4,300	6,000
<b>Current assets</b>					
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
<b>Creditors: amounts falling due within one year</b>	14	277,490 (30,379)	83,121 (137,474)	360,611 (167,853)	259,805 (140,366)
<b>Net current assets</b>		247,111	(54,353)	192,758	119,438
<b>Total assets less current liabilities</b>		265,343	1,519,983	1,785,326	1,748,377
<b>Creditors: amounts falling due after one year</b>	15	-	(310,839)	(310,839)	(354,741)
<b>Total net assets</b>		265,343	1,209,144	1,474,487	1,393,637
<b>Funds of the Charity</b>					
Unrestricted funds		265,343	-	265,343	159,340
Restricted funds		-	1,209,144	1,209,144	1,234,297
<b>Total funds</b>	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		
	£	£	£	£	£	£	£	£
<b>a. Donations</b>								
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	-	-	-
	<b>527,887</b>	<b>28,415</b>	<b>109,174</b>	<b>665,476</b>	<b>347,885</b>	<b>33,623</b>	<b>107,397</b>	<b>488,905</b>
<b>b. Charitable activities</b>								
Chinese Language School	13,677	-	-	13,677	12,583	-	-	12,583
Summer and Welcome Camps	37,561	-	-	37,561	27,564	-	-	27,564
	-	-	-	-	-	-	-	0
	<b>51,238</b>	<b>-</b>	<b>-</b>	<b>51,238</b>	<b>40,147</b>	<b>-</b>	<b>-</b>	<b>40,147</b>
<b>c. Investments</b>								
Bank interest	-	-	0	0	-	-	0	0
<b>Total income</b>	<b>579,125</b>	<b>28,415</b>	<b>109,174</b>	<b>716,714</b>	<b>388,032</b>	<b>33,623</b>	<b>107,397</b>	<b>529,052</b>

**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 £	£	£
<b>Direct Charitable Expenditure</b>									
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
<b>Support and governance costs</b>									
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
<b>Total expenditure on charitable activities</b>		<b>188,135</b>	<b>313,402</b>	<b>134,327</b>	<b>635,864</b>	<b>132,314</b>	<b>233,848</b>	<b>111,036</b>	<b>477,200</b>

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

**6. Analysis of donations**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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	-
	<b>44,324</b>	<b>30,778</b>

**7. Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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	-	-
	<b>269,078</b>	<b>203,072</b>

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 :-

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

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: -

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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	-	-
	<b>52,804</b>	<b>47,059</b>

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.

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

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) :-

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

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

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

**10. Tangible Fixed Assets**

	<b>Computer &amp; Equipment £</b>	<b>Long Leasehold Building £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
<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**

	<b>2023 £</b>	<b>2022 £</b>
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**

	<b>2023 £</b>	<b>2022 £</b>
Books	278	278

**13. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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
	<b>167,853</b>	<b>140,366</b>

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

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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
	<b>345,699</b>	<b>365,820</b>

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 :

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
In one year or less	94,500	78,500
Between one and two years	-	27,000
Between two and five years	-	-
	<b>94,500</b>	<b>105,500</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 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 £
<b>Unrestricted Funds</b>					
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)
<b>Total Unrestricted Funds</b>	159,340	607,540	(501,537)	-	265,343
<b>Restricted Funds</b>					
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
<b>Total Restricted Funds</b>	1,234,297	109,174	(134,327)	-	1,209,144
<b>Total Funds</b>	1,393,638	716,714	(635,864)	-	1,474,487

	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>					
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
<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)	-	1,393,638

**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


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