

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

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

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

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

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

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

1. Reference and Administrative Details

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

Board Members (Directors and Trustees)

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

Chairman	Rev. Wai Chor Chiu, Minister-in-charge
Treasurer	Yin Man Andy Chan

Other Board Members	Bernard Lam Hiu Tung Angel Wong Doris B.K. Liem Lawrence S.P. Lee (Elected in March 2024)
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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 HSBC Bank Plc 100 King Street Manchester M2 4WU
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MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Objectives and Activities

Aim and Purposes

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

Objectives

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

Principal Activities

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

Public Benefit

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

MANCHESTER ALLIANCE CHURCH

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

3. Achievements and Performance

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

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

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

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

I. Saturday and Sunday Worship Attendance

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

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

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

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

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

Teenagers' Fellowship Attendance

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

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

Congregation size (A+B+C)

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

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

II. 30th anniversary

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

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

III. Pastoral Ministry

(i) Fostering the spiritual life

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

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

III. Pastoral Ministry (Cont'd)

(ii) Fellowships and Pastoral care

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

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IV. Evangelism & Mission

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

IV. Christian Education

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

Courses provided by the Church

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

Courses provided by China Graduate School of Theology

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

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

VI. Other Special events in 2024

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

VI. Outreach and Serving the Community

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

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

VII. Pastoral Staff

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

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

VIII. Future Development

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

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

Manchester Alliance Church (Warrington)

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

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

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

Children's Ministry

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

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

Youth Ministry

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

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

Junior Group: Year 7-8 students

Intermediate Group: Year 9-10 students

Senior Group: Year 11 and above

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

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

Adult Ministry

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

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

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

Manchester Alliance Church (Warrington) (Cont'd)

Golden Age (Senior) Ministry

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

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

Outlook and Prayer

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

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

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

Manchester Alliance Church (Trafford)

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

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

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

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

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

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

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

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

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

Outlook and Prayer

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

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

Manchester Alliance Church (Cheadle Hulme)

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

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

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

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

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

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

Manchester Alliance Church (Wigan)

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

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

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

Children Ministry

Children Sunday School and Saturday Bible School

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

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

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

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

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

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

Chinese Language School

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

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

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

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

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
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Youth Ministry

Timothy and Onigiri Fellowship

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

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

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

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

Young Adult Ministry

1. Alliance Young People Fellowship (AYPF)

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

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

Young Adult Ministry (Cont'd)

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

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

2. Daniel Fellowship

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

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

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FOR THE YEAR ENDED 31 DECEMBER 2024

Adult Ministry

There are six fellowships in the adult ministry:

1. Elim Fellowship

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

2. Emmanuel Fellowship

The Fellowship in 2024 focuses on "Spiritual Renewal, Unified Commitment." (「生命更新，同心委身」). Through various activities like topic-based sharing, seminars, Bible studies, and workshops, the goal is to help members understand the importance of spiritual renewal, recognize their spiritual gifts, and serve God, the church, and fellow believers together.

With about 30 members, most attend meetings and Bible studies regularly and actively engage in fellowship life, practicing love for one another. In group discussions and Bible studies, members enjoy fellowship in Christ, and during quarterly birthday celebrations, they openly share their personal growth and witness the Lord's grace.

The fellowship also participates in service, supporting the AYPF Fellowship's welcoming activities. When the church hosted a Christmas gathering for Pakistani women, members contributed supplies and helped prepare the venue.

This year, the fellowship introduced "Stretching Exercises," taught by a new member, an experienced stretching instructor. It provided additional time for members to gather and strengthen their fellowship in Christ.

3. Faith, Hope, Love Fellowship

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

MANCHESTER ALLIANCE CHURCH
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FOR THE YEAR ENDED 31 DECEMBER 2024

Adult Ministry (Cont'd)

4. Joshua Fellowship

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

5. Caleb Fellowship

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

6. Ezra Fellowship

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

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

Adult Ministry (Cont'd)

7. Nehemiah Fellowship

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

Mission

Exploring Jesus Ministries (cross culture missions)

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

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

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

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

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

English Ministry

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

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

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

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

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
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English Ministry (Cont'd)

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

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

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

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

MANCHESTER ALLIANCE CHURCH
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FOR THE YEAR ENDED 31 DECEMBER 2024

Mandarin Ministry

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

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

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

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

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

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

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

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

Whole Person Development Services

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

Courses and workshops

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

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

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

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

July- Parenting Seminar MAC(Cheadle Hulme)

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

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

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

Workshop about the elders living for the Tea Group

November- Small Group Leader Training MAC(Trafford)

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

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

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

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

Evangelism and Discipleship Department

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

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

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

Spiritual Formation Ministry

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

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

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

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

Care and Visitation Ministry

Visiting & Caring team

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

Worship Music Ministry

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

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

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

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

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

Property and Facility Maintenance

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

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

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

MANCHESTER ALLIANCE CHURCH
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
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4. Financial Review

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

Policy on reserves

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

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

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

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

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

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

Brief summary of fund movements in 2024

(A) General Fund

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

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

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

4. Financial Review (continued)

(B) Other Fund

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

(C) Summary of property maintenance expenses:

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

(D) Summary of Property Fund Incomes:

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

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

5. Structure, Governance and Management

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

Trustees selection and induction

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

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

Risk Management

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

The Church Council

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

The Church Council Members

Trustees

Chairperson	Rev. Wai Chor Chiu
Treasurer	Yin Man Andy Chan

Other Members

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

Non-voting members:

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

The Church Staff

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

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

6. Statement of trustees' responsibilities

The trustees (who are also directors of Manchester Alliance Church) are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting practice), including Financial Reporting Standard 102 " The Financial Reporting Standard applicable in the UK and Republic Ireland". Company law and the law applicable to charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure for that period. In preparing these financial statements, the trustees are required to : -

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

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

7. Small Company Provisions

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

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


Wai Chor Chiu (Mar 10, 2025 21:34 GMT)

Rev. Wai Chor Chiu, Chairman
Trustee


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

Yin Man Andy Chan, Treasurer
Trustee

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

Charity No. 1092291
Company No. 3120814

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

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Hannah Murray

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

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

6th March 2025

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

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

MANCHESTER ALLIANCE CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2024

Charity No. 1092291
Company No. 3120814

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


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


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

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

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

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


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


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

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

1. Basis of preparation

1.1 Basis of accounting

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

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

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

1.2 Going concern

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

2. Accounting policies

2.1 Funds Accounting

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

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

2.2 Income recognition

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

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

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

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

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

2.3 Expenditure recognition

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

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

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

2.4 Tangible fixed assets

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

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

2.5 Stock

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

2.6 Debtors

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

2.7 Creditors

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

2.8 Foreign currency translation

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

2.9 Taxation

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

3. Company status

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

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

4. Income and endowments from

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

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

5. Expenditure on charitable activities

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

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

6. Analysis of donations

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

7. Staff costs

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

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

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

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

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

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

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

8. Transactions with trustees and related parties

8.1 Trustees' remuneration and benefits

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

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

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

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

8.2 Trustees' expenses

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

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

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

8.3 Transactions with related party

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

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

9. Analysis of governance costs

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

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

10. Tangible Fixed Assets

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

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

11. Concessionary Loan

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

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

12. Stock

	2024 £	2023 £
Books	278	278

13. Debtors

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

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

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

14. Creditors : Amounts falling due within one year

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

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

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

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

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

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

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

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

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

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

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

16. Statement of Funds (Continued)

Designated Fund

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

Personnel Fund

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

Mission Fund

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

Restricted fund

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

Property fund

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

Charity fund

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

Bursary fund

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

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

16. Statement of Funds

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

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

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

17. Analysis of net assets between funds

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

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

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

18. Agency Receipts and Payments

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

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

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










2024 MAC Annual Financial Report - Final

Final Audit Report

2025-03-11

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