CHINESE CHURCH IN LONDON

England & Wales · Charity number 1107568

Details

Status	Registered
Legal form	Charitable company
Company number	05285135
Registered	2005-01-11
Register	View on the Charity Commission register

Contact

Address	69-71 Brook Green London W6 7BE
Phone	02076029092
Email	admin@ccil.org.uk
Website	www.ccil.org.uk

Activities

Objects: 3.1.1 TO PREACH THE GOSPEL OF JESUS CHRIST AND TO TEACH THE DOCTRINES OF THE CHRISTIAN FAITH AS SET FORTH IN THE HOLY SCRIPTURES PRIMARILY BUT NOT EXCLUSIVELY TO THE CHINESE IN AND AROUND LONDON.3.1.2 TO PROVIDE SPIRITUAL HOMES PRIMARILY BUT NOT EXCLUSIVELY FOR CHINESE CHRISTIANS IN AND AROUND LONDON.3.1.3 TO CO-OPERATE WITH CHRISTIAN CHURCHES AND SOCIETIES WHO DOCTRINAL POSITION AGREES WITH OUT STATEMENT OF BELIEFS.3.1.4 TO FURTHER THE CAUSE OF CHRIST ON THE MISSION FIELD WORLDWIDE3.1.5 TO PROVIDE FACILITIES FOR THE USE OF THE CHINESE LANGUAGE AS WELL AS THE ENGLISH LANGUAGE IN WORSHIP AND IN THE WORK OF THE CHURCH3.1.6 TO PROMOTE THE WELFARE PRIMARILY BUT NOT EXCLUSIVELY OF CHINESE IN AND AROUND LONDON RECOGNISING THAT THE GOSPEL OF JESUS CHRIST MINISTERS TO THE WHOLE PERSON.3.2 TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNTIED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREINAFTER CALLED 'THE COUNCIL') MAY FROM TIME TO TIME THINK FIT.

Activities: 1) To preach the Gospel of Jesus Christ and to teach the Doctrines of the Christian Faith, 2) To provide a spiritual home for Christians and provide facilities for the ministry of the church.3) To further the cause of Christ on the mission field worldwide and to promote the welfare primarily, though not exclusively of Chinese in and around London, in recognition of the Gospel of Jesus Christ.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** HAMMERSMITH, GREATER LONDON
- Albania
- Bahrain
- China
- Croatia
- Hong Kong
- Romania
- Tanzania
- Thailand
- United States
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,061,581	£2,015,225	£6,022,429	32
2023-12-31	£1,780,790	£1,804,158	£5,976,074	30
2022-12-31	£1,415,863	£1,577,321	£5,999,442	29
2021-12-31	£1,222,375	£1,270,675	£6,160,900	22
2020-12-31	£1,145,718	£1,216,922	£6,209,200	21

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Trustees

Name	Role	Appointed
Keith Kwok Wah Lau		2024-10-01
Kieran Bik Nga Kwok		2024-10-01
Ly Mee Yu		2024-10-01
OLIVER HING YEE TANG		2024-10-01
Peng Chiew Wong		2024-10-01

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CHINESE CHURCH IN LONDON

England & Wales - Charity number 1107568

Accounts

AGM 2025 – 7.5 E/C
06 September 202

倫敦中華基督教會
Chinese Church in London

(A company limited by guarantee)
(擔保有限公司)

Charity number 慈善機構編號 1107568

Company number 公司註冊編號 05285135

截至二零二四年十二月三十壹日
財政報告表

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2024

CHINESE CHURCH IN LONDON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

倫敦中華基督教會財務報表

截至 2024 年 12 月 31 日

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CHINESE CHURCH IN LONDON 倫敦中華基督教會
REPORT OF THE TRUSTEES 理事會報告

The Board (the trustees and directors of the charitable company) presents the combined directors' report and trustees' annual report, as required by company law, together with the audited financial statements of Chinese Church in London for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the charity's trust deed, applicable law, relevant accounting standards including the requirements of the Statement of Recommended Practice, Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), "Accounting and Reporting by Charities".

理事會（慈善公司的受託人和理事）根據公司法的要求，呈報倫敦中華基督教會截至 2024 年 12 月 31 日年度的合併理事報告和受託人年度報告，以及經審計的財務報表。財務報表根據附註 1 所列會計政策編制，符合慈善信託契約、適用法律、相關會計準則，包括建議實務聲明、適用於英國和愛爾蘭共和國的財務報告準則（FRS102）「慈善機構的會計和報告」的要求。

1. REFERENCE AND ADMINISTRATIVE DETAILS 參考資料和行政細節

BOARD MEMBERS (DIRECTORS AND TRUSTEES) 理事會成員（受託人）

The following held office as directors (trustees) from 1 January 2024 to 31 December 2024:
以下人員在 2024 年 1 月 1 日至 2024 年 12 月 31 日期間擔任理事（受託人）：

Chairman 主席:	Elder Peng Chiew Wong 黃炳超長老 (from 1st October2024)
	Deacon Che Sheung Wong 黃志尚執事(Until 30 September 2024)
Company Secretary 公司秘書:	Keith Lau 劉國華 (from 1st October2024)
	Chun Fai Patric Mak 麥振輝 (Until 30 September 2024)
Treasurer 司庫:	Kieran Bik Nga Kwok 郭黃碧雅 (from 1st October 2024)
	Yufan Chen 陳雨帆 (Until 30 September 2024)
Other Board Members 其他理事會成員:	Elder Oliver Hing Yee Tang 鄧慶宜長老
	Deaconess Ly Mee Yu 俞麗媚 (from 1st October2024)

SENIOR STAFF MEMBERS 高级職员-

Non-Elected Board Members 非當選教會理事會成員	Kieran Bik Nga Kwok 郭黃碧雅 (Until 30th September 2024)

REGISTERED CHURCH ADDRESS 69-71 Brook Green London W6 7BE
教會註冊地址:

AUDITORS 審計師: Knox Cropper LLP
65 Leadenhall Street London EC3A 2AD

BANKERS 銀行:

Barclays Bank PLC
Kingston 2
Leicestershire LE87 2BB

Virgin Money
Jubilee House, Gosforth
Newcastle Upon Tyne NE3 4PL

2. STRUCTURE, GOVERNANCE AND MANAGEMENT 結構、治理和管理層

Governing Document 治理文件

The Church is a charitable company limited by guarantee, incorporated on 12 November 2004 and registered as a charity on 11 January 2005. The company's Articles of Association was updated in 2019 according to the Companies Act 2006 and the Charities Act 2011 with the help of the solicitors of Lawson Lewis Blakers Ltd.

教會是一家慈善擔保有限公司，成立於 2004 年 11 月 12 日，並於 2005 年 1 月 11 日註冊為慈善機構。在 Lawson Lewis Blakers Ltd. 律師的幫助下，公司章程於 2019 年根據《2006 年公司法》和《2011 年慈善法》進行了更新。

The updated Articles of Association (2019) were approved by Church members by voting at the 2019 AGM on 21st September 2019, filed with Companies House on 9 October 2019 and registered with the Charity Commission.

2019 年 9 月 21 日，教會會友在 2019 年度會友大會上投票通過了更新後的《公司章程 2019》，並於 2019 年 10 月 9 日在公司註冊處備案，並在慈善委員會註冊。

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

在公司清盤的情況下，會友須繳納不超過 1 英鎊的金額。

The Chinese Church in London Bye Laws (2012) have also been updated according to the Articles of Association of Chinese Church in London (2019), reflecting the structure and practices of the Church. The updated Bye Laws were circulated to Church members for information and presented at the 2020 AGM on 26 September 2020.

《倫敦中華基督教會規章》(2012) 亦已根據《倫敦中華基督教會公司章程》(2019)更新，以反映本教會的結構和慣例。更新後的規章已分發給教會會友參考，並在 2020 年 9 月 26 日舉行的 2020 年度會友大會上提交。

Governing Body 治理機構

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board. The Board is the governing body of the Church. It has overall responsibility for strategy and decision-making, directing the affairs of the Church, and for the efficient running of its operations. The Board meets every 2 months.

根據慈善法，公司理事也是慈善受託人，根據公司章程，他們被稱為理事會成員。理事會是教會的管理機構。理事會全面負責教會的戰略和決策，指導教會事務，並負責教會的有效運作。理事會每兩個月召開一次會議。

The Board consists of the following spiritually matured leaders:
理事會由以下靈命成熟的領導人組成：

- Elected Pastor Board members - 當選牧師理事會成員-
    - Senior Pastor (Ex-Officio) 主任牧師 (當然委員)
    - Pastor(s) 牧師
- Elected officers – 當選成員–
    - Secretary (Ex-Officio) 秘書(當然委員)
    - Treasurer (Ex-Officio) 司庫(當然委員)
- Additional elected members 增設當選成員
- Board meeting attendees 理事會議與會者

    The Head of Operations provides an Operations report and the Finance officer assists the Treasurer to provide the Financial update to inform the Board at each Board meeting. Both heads may be invited to attend the Board meeting where required. They do not have voting rights in the Board's decision-making process.
    執行主管提供行政報告，財務協助司庫提供財務最新情況，以便在每次理事會會議上向理事會通報。如有需要，兩位主管可應邀出席理事會會議。他們在理事會決策過程中沒有投票權。

    - Other attendee(s) invited to attend Board meetings from time to time do not have voting rights in the Board's decision-making process.
      不時應邀出席理事會會議的其他與會者在理事會決策過程中沒有表決權。

The Board is supported by the following committees:
教會理事會由以下委員會提供支持：

- **Senior Pastor's Office (SPO) 主任牧師辦公室–** A full time pastoral and ministry management body consisting of the Senior Pastor (SP) and selected members to assist the SP, together with the staff team, to execute the mission and decisions made by the

Board (Church Board). It also has the responsibility of looking after the pastoral staff in the areas of deployment, church activities and ministry responsibilities.

由主任牧師和經過挑選的成員組成的全職牧養和事工管理團隊，協助執行教會理事會的決策和方向。它還負責照顧教牧人員的部署，教會活動，項目分配和牧養職責。

- **Ministries and Congregation Committee (MaC) 事工和堂會委員會** - consisting of heads of all Church-wide ministries and representatives from all Congregation Councils. The MaC had not been meeting due to practical, time-related difficulties getting everyone involved attending a single, large meeting. Communication with the ministries and congregations has been performed via the staff team. In addition, the Board had organised a Gathering of Leaders in 2024 to provide opportunity for communication and relationship building and the Board had sent representatives to attend the Ordinary Congregation Meeting (OCM) being held at each local congregation. In the future, the Board will be considering holding MaC meetings in a different format to facilitate more effective and direct communications with congregation leaders, Church-wide ministry heads and pastoral staff.

  由全教會所有事工的負責人和所有堂會的代表組成。由於讓所有相關人員參加一次大型會議有時間上的實際困難，事工委員會一直沒有召開會議。現在與各部門和堂會的溝通一直透過同工團隊進行。在 2024 年理事會舉辦了全教會領袖日，目的是促進堂會，部門的領袖之間的溝通和關係，以及發放教會的消息和未來的動向。與此同時，理事會去年亦分派教會理事會成員到不同堂會參加它們的會友大會。來年，教會理事會將考慮以不同的會議形式，以便與會衆、領袖、全教會的事工負責人和教牧同工進行更有效和直接的溝通。

- Administration & Finance Committee (A&F) 行政與財務委員會 - A&F consists of members who are experienced in at least one or more administration or finance functions.

  行政與財務委員會由至少具有一項或多項行政或財務職能。

Trustee Appointment, Induction and Training 受託人的任命、上崗和培訓

All new trustees of the Church shall be nominated by the existing Board and their appointments shall be approved by a General Meeting. All new trustees will be
given information about the responsibilities of being a trustee when they first join the Board. New trustees are provided with

- a copy of the Church's Articles of Association
- a copy of the Church's Bye Laws,
- guidance on the responsibilities of trustees.

The Church has ongoing training programme for the Trustees to enhance governance skills.

教會的所有新受託人都應由現任理事會提名，其任命應由會友大會批准。所有新受託人在首次加入理事會時，都會獲得有關受託人職責的信息。新受託人將獲得：

- 教會公司章程副本
- 教會規章副本
- 受託人責任指南

教會持續開展受託人培訓計劃，以提高管理技能。

Organisational Structure 組織結構

As of the end of 2024, the Church has 17 Sunday Services across 8 locations: Hammersmith, Soho and Seven-Dials Club (in Soho), Bromley, Colindale, Croydon, Hounslow, Kingston and Stratford. These services are run by 8 Congregation Councils, each Congregation Council consists of at least a pastor and/or pastoral worker, Elders, Deacons, Congregation officers (Secretary, Treasurer, Carelinks Representative and Mission Representative) and heads of various departments. A Working Committee may be formed in each congregation to lead various departments and fellowships. Each congregation is given the responsibility to decide the best strategy and methodology to outreach, and to provide pastoral care, teaching and training to their members and worshippers.

截至 2024 年底，每主日教會在 8 個地點共舉辦 17 場主日崇拜： Hammersmith、Soho 和 Seven-Dials 俱樂部（位於 Soho）、Bromley、Colindale、Croydon、Hounslow、Kingston 和 Stratford。這些崇拜由 8 個堂會理事會負責管理。每個堂會理事會至少由一名牧師和/或教牧同工、長老、執事、堂會官員（秘書、司庫、愛心聯繫代表和差傳代表）以及各部門負責人組成。每個堂會可成立一個工作委員會，負責領導各部門和團契。每個堂會有責任決定最佳的外展策略和方法，並為會友和信徒提供牧養、教導和培訓。

The Administration and Finance Committee meets every 3 months. It consists of members who are competent in one or more of the following disciplines: finance, legal, human resources, information technology (IT), audio visual (AV), building management and communications. The committee is given the responsibility for supporting the Church ministries with the above functions. It also sets up policies to monitor and approve expenses for the Church.

行政與財務委員會每三個月召開一次會議。委員會由精通以下一個或多個領域的成員組成：財務、法律、人力資源、信息技術（IT）、影音視聽（AV）、建築管理和通信。該委員會負責支持教會事工履行上述職能。委員會還制定政策，監督和批准教會的開支。

The Carelinks Committee and the Mission Concern Team (MCT) are headed by the Carelinks Secretary and Mission Secretary respectively. Each team consists of representatives from various congregations and is normally supported by a pastoral staff as an ex-officio. The Carelinks' Committee helps the Church focus on social concerns, initiates and recommends social projects, and determines the level of financial support for supported organizations. The MCT helps the Church raise awareness of world mission, send, and support missionaries in different parts of the world.

愛心聯繫委員會和差傳關懷小組分別由愛心聯繫秘書和差傳秘書領導。每個小組由來自不同堂會的代表組成，通常由一名教牧人員作為當然成員提供支持。愛心聯繫委員會幫助教會關注社會問題，發起和推薦社會項目，並決定對受支持機構的財政支持水平。差傳關懷部幫助教會提高對世界宣教的認識，派遣和支持宣教士到世界各地宣教。

As of the end of 2024, the Church employed 28 full time, and 7 part time staff comprising of 25 pastoral and 10 administrative staff. The staff team is led by the Senior Pastor and assisted by other Pastors, Elders and the Head of Operations. In the absence of a Senior Pastor, this role is covered by the Acting Senior Pastor (in the case of 2022, a Church Elder), appointed by the Board. The Senior Pastor's Office (SPO) - A full time management body consisting of the Senior Pastor (SP) and selected members to assist the SP, together with the staff team, to execute decisions made by the Board (Church Board). It also has the responsibility of looking after the pastoral staff in the areas of deployment and responsibilities. The Senior Pastor's Office team introduced a rotating system of chairs with half-year terms back in November 2024. The pastoral staff support the wellbeing of the congregations by providing pastoral care, visitation, preaching, teaching and training to the members and attendees. The Head of Operations and the administration and finance teams are responsible for the day-to-day running of the Church Office, for building management and for supporting the ministries of the Church.

截至 2024 年底，教會共僱用了 28 名全職員工、8 名兼職員工，包括 25 名教牧人員、10 名行政人員。同工團隊由主任牧師領導，其他牧師、長老、執行主管和財務主管協助其工作。主任牧師缺席時，由理事會任命的代理主任牧師（在 2022 年的情況下，由教會長老擔任）履行這一職責，並由其他教會長老提供支持。主任牧師辦公室（SPO).由主任牧師和經挑選的成員組成的全職管理機構，協助主任牧師和同工團隊執行理事會的決策。它還負責照顧教牧人員的部署和職責。

主任牧師辦公室團隊 2024 年 11 月推出了主席輪換制度，任期為半年。教牧同工通過為會友和與會者提供教牧關懷、探訪、講道、教導和培訓，支持會眾的福祉。執行主管和財務主管，以及行政和財務團隊負責教會辦公室的日常運作、建築管理和支持教會的各項事工。

Risk Management 風險管理

Being aware of their responsibilities for risk assessment, trustees periodically review the procedures for evaluating the risks associated with the Church's operating activities, review annually all insurances (including office, fire and general safety), as well as the terms and conditions of the employment of staff. A comprehensive review of the Risk Management policy and practice was conducted and approved by the Church Board in January 2022. The intention is to develop a comprehensive risk assessment manual which will identify all the significant risks which the charity faces and the measures in place to mitigate these risks. As a charity, we are committed to maintain the level of services in our community but at the same time monitor expenditure and human resources in order to fulfil the Church's vision and objectives.

受託人意識到他們在風險評估方面的責任，定期審查與教會運營活動相關的風險評估程序，每年審查所有保險（包括辦公室保險、火災保險和一般安全保險），以及僱用員工的條款和條件。 2022 年 1 月，教會理事會對風險管理政策和實踐進行了全面審查，並批准了這項審查。目的是製定一份全面的風險評估手冊，確定慈善機構面臨的所有重大風險，以及為減輕這些風險而採取的措施。作為一個慈善機構，我們致力於維持社區服務水平，但同時也要監控支出和人力資源，以實現教會的願景和目標。

3. PUBLIC BENEFITS 公共利益

The Church provides a spiritual home to Christians in London, from other parts of the U.K., and from abroad. The Church preaches the Gospel of Jesus Christ and teaches the Doctrines of the Christian faith in three different languages, though not exclusively to the Chinese in and around London. Local communities can benefit from the Church's activities, such as the activities mentioned above, as well as education conferences and efforts for social concerns. The Church also provides care, friendship and community lives to students, families and those who are in need.

教會為倫敦、英國其他地區和國外的基督徒提供了一個屬靈的家園。教會用三種不同的語言向倫敦及周邊地區的華人傳講耶穌基督的福音和基督教教義。當地社區可以從教會的活動中受益，如上述活動、教育會議和社會關注活動。教會還為學生、家庭和有需要的人提供關懷、友誼和社區生活。

The Board confirms that it has taken into account the Charity Commission's general guidance on public benefit when reviewing the Church's objectives and has considered how the planned activities contribute to the achievement of these objectives.

理事會確認，在審查教會的目標時，已考慮到慈善委員會關於公共利益的一般指導，並審議了計劃中的活動如何有助於實現這些目標。

4. OBJECTIVES AND ACTIVITIES 目標和活動

The Chinese Church in London was founded as an unincorporated charity in 1951 by the late Pastor Stephen Y. T. Wang. Chinese Church in London, an incorporated charity presumed the activities and net assets of this unincorporated charity on 1 January 2011. The mission of the Church is to become an "Intentional Disciple-Making Church". Therefore since 2017 we set our Church vision as: "We exist to make disciples of Jesus to transform London and the world." The objects of the Church are as follows:

倫敦中華基督教會於 1951 年由已故王又得牧師創立，是一家非法人慈善機構。 2011 年 1 月 1 日，倫敦中華基督教會作為一家註冊慈善機構，接管了該非法人慈善機構的活動和淨資產。教會的使命是成為「銳意建立主門徒的教會」。因此，自 2017 年起，我們將教會的異象設定為「我們的存在是使多人成為耶穌的門徒，轉化倫敦這個城市和整個世界。」。教會的目標如下：

i. to preach the Gospel of Jesus Christ and to teach the Doctrines of the Christian Faith as set forth in the Holy Scriptures, primarily but not exclusively, to the Chinese in and around London;

主要（但不限於）向倫敦及周邊地區的華人傳講耶穌基督的福音，並教授《聖經》中闡述的基督教教義；

ii. to provide spiritual homes primarily but not exclusively for Chinese Christians in and around London;

主要但不限於為倫敦及其周邊地區的華人基督徒提供屬靈家園；

iii. to cooperate (when appropriate) with Christian churches and Christian organisations who share the same doctrines of faith;

（在適當的時候）與信仰相同的基督教會和基督教組織合作；

iv. to further the cause of Christ on the mission field worldwide;

在全球宣教禾場推動基督的事工；

v. to provide facilities for the use of the Chinese and English languages in worship and in the work of the Church;

在崇拜和教會事工中，提供中英文並用的設施；

vi. to promote the welfare primarily though not exclusively of Chinese in and around London, recognizing that the Gospel of Jesus Christ ministers to the whole person.

促進倫敦及周邊地區華人的福利，但不限於此，因為耶穌基督的福音是全人的福音。

In supporting the above objectives, the longer-term objectives of the Church are as follows:

為支持上述目標，教會的長期目標如下：

a. to build up the believers in faith and send them out to serve the local communities and others at home and abroad;

建立信徒的信心，差遣他們出去服侍當地社區和國內外的其他人；

b. to equip the believers so they would multiply by making disciples of Jesus wherever they may go;

裝備信徒，使他們無論到哪裡都能倍增，使人作耶穌的門徒；

c. to adopt the focus of disciples making in all congregations.

在所有會眾中實踐建立主門徒的重點。

In the short term, the objectives of the Church are as follows:

教會的短期目標如下：

a. to increase regular Sunday worshippers to 2,000 including adults and children;

將固定的主日崇拜者（包括成人和兒童）增加到 2,000 人；

b. to increase the number of believers being baptised in the Church to 150;

將教會中受洗的信徒人數增加到 150 人；

c. to plant churches in Kingston and Bromley.

在 Kingston 和 Bromley 倆地區植堂

In achieving these objectives, the Church encourages volunteers to serve, participate and lead in the various ministries including fellowship, worship, Bible studies, teaching and to support the activities organised, training, etc. They also provide leadership in committees such as the Board, Congregation Councils, Working Committees, in the areas of Administration & Finance, Carelinks, Mission Concern Team, The Next Generation Ministry as well as being volunteers in the pastoral team. Serving in the Church is part of Christian life and is one of the ways to demonstrate our love for God. The volunteers are essential and are integral to the development of the Church's ministries.

為實現這些目標，教會鼓勵義工在團契、敬拜、查經、教導等各項事工中服事、參與和帶領，並支持所組織的活動和培訓等。他們也在理事會、堂會委員會、工作委員會等委員會中發揮領導作用，在行政與財務、愛心聯繫、差傳關懷小組、下一代事工等領域發揮領導作用，同時也是教牧團隊中的義工。在教會中服侍是基督徒生活的一部分，也是彰顯我們對神的愛的方式之一。義工是教會事工發展不可或缺的重要力量。

The Church offers grants from the Theological Education Fund and the Mission Fund to certain individuals or organisations to contribute to the success of our objectives. We have set procedures and policies to ensure that grant receivers are committed to the work of Christ and in line with the Church objectives. Moreover, mentoring and/or prayer support are also given to these individuals or organisations.

教會從神學教育基金和差傳基金中撥款給某些個人或組織，以幫助他們成功實現我們的目標。我們有既定的程序和政策，確保接受資助的人致力於基督的工作，並符合教會的目標。此外，我們也為這些個人或機構提供輔導和/或禱告支持。

The Church employs full- and part-time pastoral and administrative staff to provide care, to outreach, to serve in community projects, to conduct services and manage the Church's

properties and finances. This year we have spent a total of £2,015,225 on staff, activities, maintenance and events.

教會聘用了全職和兼職的教牧和行政人員，負責提供關懷、外展活動、社區項目服務、開展禮拜以及管理教會的財產和財務。今年，我們在員工、活動、維護和特會活動方面的總支出為 2,015,225 英鎊。

5. ACHIEVEMENTS, PERFORMANCE AND HOW THE CHARITY HAS DELIVERED PUBLIC BENEFITS
成就、績效以及慈善機構如何實現公共利益

In 2024, the Church held 6 Baptism Services, 67 candidates were baptised. This does not include a couple of baptisms carried out in hospital or at home due to exceptional circumstances. Besides connecting with newcomers, the Church has also organised Street Cafés and evangelistic activities and events at various locations throughout the year and some neighbours began to attend church activities and services as a result. In 2024, over 400 guests have taken part in the Alpha sessions with about 200 non-believers, some 30 of them have since come to faith. We continued to cooperate and support local and international evangelistic organisations in furthering our goals and benefits. In addition, the Church supported 24 missionaries in 2024 and organised several Short-Term Mission (STM) to various places including Thailand, Croatia, Romania, Tanzania, Toulouse and a few local missions in London, Edinburgh and another part of the country.

在 2024 年，教會舉行了 6 次洗禮，共有 67 位信徒受洗。這不包括在特殊情況下在醫院或家中進行洗禮的。除了不斷接觸和歡迎新人外，教會還有在不同地點舉辦街頭咖啡座和各種佈道活動，一些鄰居也開始參加教會的活動和崇拜。 2024 年，有 400 多位嘉賓參加了 啟發課程 (Alpha Course)。在約 200 名非信徒中，有 30 位參加者信了主。我們繼續支持與當地或國際福音團體合作，以進一步實現我們的目標。此外，教會在 2024 年支持了 24 位宣教士，並組織了多個短宣隊（STM）到泰國、克羅埃西亞、羅馬尼亞、坦尚尼亞、圖盧茲以及倫敦、愛丁堡和其他地區等傳福音。

Mission Concern Team 差傳關懷小組

Mission Fund 差傳基金

In 2024 we received £169k for Mission Fund (against budgeted £143K), of which £101k was allocated to our 26 Missionaries and 7 Mission Organizations. GO-2024 we have 10 Short Term Mission available for congregations to join locally in UK or in Europe, Asia, South America, and Africa. We have the highest record of participants (60 adults and 18 children & youth) who are coming out of their comfort zone and to serve alongside with our supported missionaries.

In November, MCT organised a 2-weeks Mission Sermon Series and ended with the Mission Weekend on 22 to 24 November. "Missional Discipleship - unleashing a diverse and innovative generation of disciples" was the Mission Conference's theme. For the second week Rev Dr David Doong was our Mandarin and English keynote speaker. We had 12 different missionary speakers for the two weeks sharing the pulpit messages (Cantonese - 6, Mandarin - 4, English - 2).

Friday Night's theme was "The opportunity to be missional disciples in your workplace." ... keynote speaker short talk followed by Five missionaries on Home Assignment sharing.
Saturday Mission afternoon theme was "The opportunity to be missional disciples in the UK and beyond."

We had 17 workshops led by 14 Mission Organisations (CCCOWE, OM, Mercy Ships, Pioneers, Chosen People, COCM, IMB, OMF, LCM, Teach Beyond, SAT-7, WEC, YWAM and Open Doors). There were also 13 Mission Organizations having booth stands at the PSW Hall to provide interactive information to all participants.

Global Monthly Mission Spots continued in 2024 with MCT news on Short Term Missions, Education workshops/events, missionaries' news, and prayer videos, which were all produced with the help from volunteer video editors.

在 2024 年，我們共收到 £169,000 的宣教基金（預算為 £143,000），其中 £101,000 撥款給我們支持的 26 位宣教士及 7 個宣教機構。GO-2024 提供了 10 個短期宣教機會，讓會眾能參與本地（英國）或國際（歐洲、亞洲、南美、非洲）的宣教事工。今年參與人數創下新高，共有 60 位成人及 18 位兒童與青少年踏出舒適圈，與我們支持的宣教士一同服事。
11 月，宣教委員會（MCT）舉辦了一個為期兩週的宣教信息系列，並於 11 月 22 至 24 日舉行了「宣教週末」。本次宣教會議主題為：「宣教門徒──釋放多元創新的門徒世代」。第二週邀請到董家驊牧師博士擔任華語與英語主題講員。在這兩週中，講台上共有來自不同背景的 12 位宣教士分享信息（粵語 6 位，國語 4 位，英語 2 位）。
星期五晚的主題為：「在職場中作宣教門徒的機會」，由主題講員簡短分享後，五位回國述職的宣教士接續分享。
星期六下午的宣教主題為：「在英國及國際各地作宣教門徒的機會」。

本次宣教週共有 17 場工作坊，由 14 個宣教機構主領，包括：世界華福中心（CCCOWE）、國際差會（OM）、福音船（Mercy Ships）、拓荒者（Pioneers）、選民事工（Chosen People）、基督教華僑佈道會（COCM）、國際差會（IMB）、海外基督使團（OMF）、倫敦城市宣教（LCM）、Teach Beyond、SAT-7、普世差會（WEC）、青年使命團（YWAM）及敞開的門（Open Doors）。另有 13 個宣教機構在 PSW 大堂設有攤位，提供互動式資訊予所有參與者。
2024 年，MCT 繼續舉辦「每月全球宣教點」，內容包括短宣消息、教育工作坊 / 活動、宣教士近況及代禱影片，這些影片皆由義工剪輯製作完成。

Dr Peter Chow Memorial Mission Education Fund

In 2024 we supported £5k for Simon & Janet Edgecombe in their studies in Melbourne School of Theology (total of £10k for the part-time course) to continue the course in 2025.

周照文醫生差傳教育基金

在 2024 年，我們撥款 £5,000 支持 Simon 及 Janet Edgecombe 於墨爾本神學院（Melbourne School of Theology）進修（此兼讀課程總資助額為 £10,000），並將於 2025 年繼續此課程。

Carelinks ministry and Carelinks Fund 愛心聯繫事工和愛心聯繫基金

The Carelinks Ministry financially supported TearFund, CEDAR Fund, Christian Centre for Gambling Rehabilitation (CCGR), Chinese Association for Cancer Care (CACACA) and Tamar as part of its social concern activities. In 2024, the church donated ￡84,755 to the above organisations (2023: ￡43,611) upon collection into the Carelinks Fund. Our target in 2025 is ￡50,000. The more the Carelinks fund is blessed, the more we are able to bless those in great need.
愛心聯繫事工資助淚基金(TearFund)、施達基金會、福音戒賭中心 (CCGR)、英國華人關懷癌症協會 (CACACA) 和 Tamar 作為教會社會關懷活動的一環。 2024 年，愛心聯繫基金從會眾收集並向上述組織捐贈了 84,755 英鎊（2023 年：43,611 英鎊）。我們在 2025 年的目標是 50,000 英鎊。從會眾收得越多金錢，便可將更多的祝福送到貧窮及有需要的人身上。

Carelinks also support New Leaf Counselling Service and the Operation Christmas Child from Samaritan's Purse. This year's highlight is the Carelinks Sunday took place in May that we have had representatives of our partner organisation to preach. The Carelinks team appreciate the support and donation from the church family. May we continue to act justly and to love mercy. He has shown you, O mortal, what is good. And what does the LORD require of you? To act justly and to love mercy and to walk humbly with your God (Micah 6:8).

愛心聯繫還支持新業輔導，和撒瑪利亞人錢包(Samaritan's Purse)的聖誕兒童鞋盒行動。今年的高峰可算是五月所舉行的「愛心聯繫主日」，邀請了我們合作伙伴代表在教會證道。團隊感謝教會大家庭的支持和捐贈。願我們繼續行公義 ，好憐憫，存謙卑的心，與你的神同行。彌迦書 6:8（彌迦書 6:8）。

The Next Generation Ministry 下一代事工

The Next Generation (TNG) is the core ministry for primary school aged children (Kids Church) and secondary school aged youths (Youth Ministry) comprising of ministry groups attached to each congregation across the Chinese Church in London.

Our full-time pastoral staff team includes: Pastor Ollie Knight, who continues to oversee The Next Generation Ministry as part of the wider English Ministry of CCiL; Pastoral Worker Gladys Ng, our Children's Minister; Pastoral Worker Charis Hung, our Youth Minister who is currently on sabbatical until summer 2025; Pastoral Worker John Ho, our Students Minister; Pastoral Intern Phoebe Leung attached to the Youth Ministry in Colindale Congregation; and Haynam Sham our TNG Ministry Coordinator, appointed following the end of her internship in September 2024.

With the introduction of new church plants by CCiL, the TNG team is in the process of providing support to the congregation leaders with a view to establish new ministry groups in the near future. Throughout the year, our Children's Ministry pastoral worker, Gladys Ng, continued to visit each Kids Church group and spent time delivering training to the ministry volunteers as well as beginning team-building activities for each Kids Church team.

In the Spring Term, we held our annual Youth Easter Camp (YEC) on 28 March – 1 April 2024, attended by 110 young people and leaders, on the theme of 'Wake Up'. In response to the work of the Holy Spirit at YEC, we held our first Youth Praise & Prayer Night in May half term. We are blessed and thankful that Charis ran the London Marathon as CCiL's candidate and raised over £20k for TNG, with the support of the whole church. The funds will be used to support our ministry and training up our volunteers.

In the Summer, the TNG team continued to partner with the Chinese Overseas Christian Mission (COCM) for Next Gen Leaders training, and the annual youth summer camp, Praise Him All Together (PHAT) in July 2024. Pastor Ollie and Charis had the opportunity to join the Generations Pastors Conference hosted by Heart of God Church in Singapore. This was a valuable and inspirational time of training which has contributed to our upcoming plans for deeper discipleship to our young people.

We held a church-wide Youth & English Ministry Baptism Celebration on 22nd September 2024, in which 14 people were baptised from our English-speaking youth groups and congregations. Also in the Autumn Term of 2024, we began a new initiative of a new Friday night youth group with the purpose of enabling older youths from across our youth groups to come together more frequently

than our church-wide youth ministry events, to go deeper in discipleship and be equipped to serve the younger youths in their local congregation youth groups.

We have recently completed a recruitment process for a new TNG Pastoral Worker to join Croydon Congregation in April 2025.

下一代事工是倫敦華人教會（CCiL）核心事工之一，涵蓋小學生年齡的「兒童主日學」（Kids Church）及中學生年齡的「青少年事工」（Youth Ministry），各語言堂會皆設有相應的事工小組。

我們的全職教牧團隊包括：Ollie Knight 牧師，繼續在英語事工框架下統籌 TNG；吳婉茵傳道（Gladys Ng）擔任兒童事工牧者；馮詠恩傳道（Charis Hung）擔任青少年事工牧者，目前休假至 2025 年夏季；何祉樺傳道（John Ho）負責學生事工；梁彥妤姊妹作為實習傳道（Phoebe Leung）於 Colindale 堂參與青少年事工；以及岑曦嵐姊妹（Haynam Sham）於 2024 年 9 月完成實習後，正式擔任 TNG 事工統籌。

隨着教會植堂的推進，TNG 團隊正積極支援各堂會領袖，預備在新堂會建立兒童及青少年事工小組。過去一年，兒童事工的吳婉茵傳道持續探訪各堂 Kids Church，為義工提供訓練，並展開團隊建造活動。

在春季學期，我們於 2024 年 3 月 28 日至 4 月 1 日舉辦了一年一度的青少年復活節營會（Youth Easter Camp, YEC），主題為「Wake Up」，共有 110 位青年及領袖參加。受聖靈感動，我們於五月學期中假期間，首次舉辦了青少年「讚美與禱告之夜」。我們亦滿心感恩，馮詠恩傳道代表 CCiL 參加倫敦馬拉松，為 TNG 籌得超過 £20,000，教會各堂會全力支持。善款將用於發展事工及培訓義工。

夏季期間，TNG 團隊繼續與基督教華僑佈道會（COCM）合作，進行「下一代領袖訓練」，並於 2024 年 7 月舉辦了年度青少年夏令營 Praise Him All Together（PHAT）。Ollie 牧師與 Charis 傳道亦有機會出席新加坡「神之心教會」（Heart of God Church）主辦的「世代教牧領袖會議」，在當中得到寶貴啟發，為我們未來更深入的門徒訓練事工奠定方向。

2024 年 9 月 22 日，我們舉辦了全教會聯合英語及青少年事工的浸禮慶典，當日共有 14 位來自不同英語青年小組及堂會的弟兄姊妹受洗。同年秋季學期，我們開展了新的星期五晚青少年聚會，讓各堂年長的青少年能更頻密地聚集，深化門徒生命，同時裝備他們在本地堂會服侍年幼的弟弟妹妹。

最近，我們已完成招聘程序，預計於 2025 年 4 月有一位新的 TNG 傳道將加入 Croydon 堂會團隊。

6. PLANS FOR FUTURE PERIODS 未來期間計劃

The Board has identified and endorsed the following Priorities:
理事會確定並批准了以下優先事項：

i. Governance: The Board continues to seek improvement to strengthen the current governance as headed by the Board so that the whole Church with its various centres and growing congregations may serve the church community with greater alignment to our vision and priorities and with a stronger sense of corporate identity.

治理： 理事會繼續尋求改進，以加強目前由理事會領導的管治，從而使整個教會及其各中心和不斷增長的會眾能夠更加配合我們的異象和優先事項，並以更強的團體認同感為教會社區服務。

The Board has produced an ordination policy which has been used for the ordination of Pastor Oliver Knight in 2021 and for Pastor Pui Yin Ho in 2023. The Church will continue to plan for the ordination for other suitable members of pastoral staff.

理事會已製定了按立政策，該政策已用於 2021 年按立劉浩然牧師和 2023 年按立何沛然為牧師。教會將繼續計劃按立其他合適的教牧同工。

The Board has put in place staff supervision and line-management structure to improve staff welfare and accountability, and will continue to monitor our staff's well-being.

理事會已建立了員工監督和直線管理結構，以改善員工福利和問責制，並將繼續監測員工的福利情況。

ii. **Invest in Future**: The Church currently meets in centres over eight geographic locations (not including Seven Dials since it is under the administration of Soho). Each centre aims to provide services in three languages: Mandarin, English and Cantonese (although in some locations not all three languages are offered). Since COVID, online live-stream Sunday Services have been running in parallel with physical Sunday Service in most of our centres.

投資未來： 教會目前在八個地區的中心聚會（不包括 Seven Dials，因為它歸蘇豪福音堂管理）。每個中心的目標是提供三種語言的崇拜事工： 普通話、英語和粵語（但有些地方不提供所有三種語言）。自 COVID 以來，在線直播主日崇拜與大部分中心的實體主日崇拜同步進行。

The next generation is increasingly multi-cultural and their friends reflect the diversity of London. This has presented challenges in that each centre-based leadership now has to serve the local church community in a diverse manner. The next generation is also very adaptable to new technology and online gatherings.

下一代越來越具有多元文化，他們的朋友也反映了倫敦的多樣性。這帶來了挑戰，因為每個中心的領袖層現在都必須以多樣化的方式來服侍當地教會社區。下一代對新科技和在線聚會的適應能力也很強。

The church plant in Stratford is getting established and stabilised with its own staff and serving team. There is a steady but slowed down number of immigrants coming to the United Kingdom. We will continue to develop church plants to reach out to those already here or due to come. With an increase in families with youths and children, the church is actively recruiting to build the English speaking pastoral team to serve the future generation. The Board continues to review the deployment and recruitment of pastoral staff, including voluntary workers, as well as proposals for church plants, second services, and the rental of additional space for Sunday services and other activities. The Church will continue to identify, train and mentor capable staff members and volunteers to attend to the challenges and take on leadership role in each centre.

位於 Stratford 的植堂事工現已逐漸建立並趨於穩定，擁有自己的教牧與事奉團隊。儘管移居英國的人數穩定但增速放緩，教會仍將持續拓展植堂事工，積極接觸已在英國或即將來英的人群。隨著有更多家庭帶同青少年與兒童加入教會，我們正積極招募英語教牧團隊，以服侍下一代。

理事會持續檢討教牧人手的配置與招聘，包括義工人員的參與，同時審議植堂計劃、增設第二堂崇拜，以及租用更多主日及其他活動所需場地的提案。教會亦會繼續發掘、培訓及栽培具潛質的同工與義工，以回應各地堂會的挑戰，並承擔領導責任。

The Church held a staff retreat in July 2023 to discuss and plan for church growth. The theme of the retreat was “Transformational Church: Learning Jesus’ way from the inside out”. The purpose of the retreat was to enable the staff team to share and reach a common understanding and agreement on the transformation. As a result, the preaching series for 2024 was created and used to take the church forward in this transformation journey.

The church has continued to building up an e-library of teaching materials to support our preaching preparation.

教會於 2023 年 7 月舉辦了教牧同工退修會，以討論及規劃教會增長。退修會主題為：「轉化型教會──從內到外學習耶穌的道路」。此次退修會旨在讓教牧團隊彼此分享，並就教會轉化達成共識與一致的方向。其成果之一，是制定了 2024 年的講道系列，作為帶領教會邁向轉化之旅的重要一步。

教會亦持續建立電子圖書資源庫，以支援講道預備與教導事工。

Also, the church has connections with a few seminaries and evangelistic organisations in Hong Kong to explore ways to support the new immigrants with training programs and organised some musical evangelistic events to reach out to them.

此外，教會也接觸了一些香港的神學院和佈道團體，以探索如何藉著培訓來支援新移民和組織了一些音樂佈道活動，以接觸他們。

Ministries: As a church we believe that the spiritual wellbeing is of importance to all the charity work. In the coming year, we will continue to promote regular corporate and individual prayer groups at each centre. We will also aim to improve and consolidate biblical teachings so that our members would receive the spiritual nourishment they need, and make effective use of the available church resources. This is in-line with our growth plan as an Intentional Disciple-making Church. The focus is to help every believer become a disciple of Jesus Christ.

事工：作為一個教會，我們相信屬靈的健康對所有慈善工作都非常重要。來年，我們將繼續在各中心推廣定期的團體和個人禱告小組。我們還將致力於改進和鞏固聖經教導，使我們的成員能夠得到所需的屬靈滋養，並有效地利用現有的教會資源。這與我們作為一個銳意建造主門徒的教會的成長計劃是一致的。我們的重點是幫助每一位信徒成為耶穌基督的門徒。

As a Charity we are also aware of the needs in our communities. In the coming year, we will seek to work with various community projects to provide support to people affected by the economic downturn, illness and losses, such as counselling services, social economic projects such as foodbanks, elderly fellowships, English classes, and will collaborate with para-church organisations to deliver the services.

作為一家慈善機構，我們也意識到社區的需求。來年，我們將尋求與各種社區項目合作，為受經濟衰退、疾病和損失影響的人們提供支持，如心理輔導服務、社會經濟項目，如食物銀行、長者團契、英語班等，並將與準教會組織合作提供服務。

7. FINANCIAL REVIEW 財務審查

The church reported a surplus of £46,356 for the year 2024, which is a significant improvement compared to the deficit of £23,369 reported in the previous year.

教會在 2024 財年報告的淨盈餘為 46,356 英鎊，和上一財年報告的 23,369 英鎊的赤字相比，有很大的改善。

The most significant expenditure for the church was payroll, with £1,145,746 allocated for staff salaries and pensions. The board will continue to review the ministry needs of growing congregations and how to mobilise the serving spirit of the congregations.

教會最主要的支出是工資，1,145,746 英鎊用於員工工資和養老金。今後，理事會將繼續認真審查和監督工資支出。

Donations and rental income play a vital role in supporting the church's objectives. In 2024 the accumulated Unrestricted Fund reserve currently stands at £766,405. Within this balance, a net unrestricted surplus of £39,668 was achieved during the 2024 financial year.

捐款和租金收入在支持教堂實現目標方面發揮著至關重要的作用。2024 年，累計無限制基金儲備金目前為 766,405 英鎊。在這一餘額中，2024 財年無限制淨盈餘為 39,668 英鎊。

As of the end of 2024, the Restricted Funds reserve amounts to £5,256,025, with a net profit of £6,688 attributed to all restricted funds in the 2024 financial year.

截至 2024 年底，受限基金儲備金為 5,256,025 英鎊，2024 財年所有受限基金的淨收入為 6,688 英鎊。

The Articles of Association empower the Board to invest cash which is not immediately required. We have decided to invest into a savings account and aim to generate interest income.
《教會公司章程》授權理事會投資非急需的現金。我們已決定將其投資於一個儲蓄賬戶，以獲得利息收入。

8. STATEMENT OF TRUSTEES' RESPONSIBILITIES 受託人責任聲明

The Trustees (who are also the Directors of the Chinese Church in London) are responsible for preparing the Annual 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 of 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.

受託人（同時也是倫敦中華基督教會的理事）負責根據適用法律和《英國會計準則》（英國公認會計慣例），包括《財務報告準則》第 102 條 「適用於英國和愛爾蘭共和國的財務報告準則」，編制年度報告和財務報表。公司法和適用於英格蘭及威爾士慈善機構的法律要求受託人編制每個財政年度的財務報表，真實、公平地反映該財政年度內慈善公司的財務狀況及其資源收入和使用情況，包括收入和支出。

In preparing these financial statements, the Trustees are required to:-
在編制這些財務報表時，受託人必須：

Select suitable accounting policies and apply them consistently;
選擇合適的會計政策並始終如一地加以應用；
Observe the methods and principles of the Charities SORP;

遵守《慈善機構財務報告準則》的方法和原則；
Make judgements and estimates that are reasonable and prudent;
做出合理審慎的判斷和估計；
State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
說明是否遵循了適用的會計準則，但財務報表中披露和解釋的任何重大偏離除外；以及
Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charitable Company will continue to operate.
以持續經營為基礎編制財務報表，除非不宜假定慈善公司將繼續運營。

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy the financial position of the Charity at any time, and to ensure that the financial statements comply with the Companies Act 2006, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

受託人負責保存適當的會計記錄，合理準確地披露慈善組織任何時候的財務狀況，並確保財務報表符合《2006 年公司法》、《2008 年慈善機構（賬目和報告）條例》以及信託契約的規定。他們還負責保護慈善組織的資產，並因此採取合理措施防止和發現欺詐及其他違規行為。根據《公司法》，除非受託人確信財務報表真實、公平地反映了慈善公司的財務狀況和公司在該期間的業績，否則不得批准財務報表。

The Trustees confirm that, in the case of each of the persons who are Trustees at the date of this report, the following applies: -
受託人確認，就本報告發布之日的每一位受託人而言，以下情況適用：-

So far as each Trustee (Director) is aware there is no relevant audit information (information needed by the Company's auditors in connection with preparing their report) of which the Company's auditors are unaware; and

就每位受託人（理事）所知，公司審計師並不知曉任何相關審計信息（公司審計師在編制報告時需要的信息）；以及

Each Trustee (Director) has taken all the steps necessary to make herself/himself aware of and disclose any relevant audit information, and to establish that the Company's auditors are aware of that information.

每位受託人（理事）都已採取一切必要措施，使自己了解並披露任何相關的審計信息，並確保公司的審計師了解這些信息。

9. AUDITORS 審計師

The Trustees have consented to treating the appointment of Knox Cropper as extending to Knox Cropper LLP.

受託人同意將 Knox Cropper 的任命延伸至 Knox Cropper 有限責任公司。

A resolution to re-appoint Knox Cropper as auditors of the Chinese Church in London will be put to members at the forthcoming Annual General Meeting.

在即將召開的常年會友大會上，將向會友們提出一項決議，重新任命 Knox Cropper 為倫敦中華基督教會的審計師。

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

本報告是根據 2006 年《公司法》第 15 部分有關小型公司的特別規定編寫的。

Approved by the trustees and signed on their behalf by:
經受託人批准並由以下人員代表受託人簽署:

Wong PengChiew

……

Chairman 主席

Elder Peng Chiew Wong 黃炳超長老

Date: 11 August 2025 **日期**: 2025 年 8 月 11 日

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHINESE CHURCH IN LONDON FOR THE YEAR ENDED 31 DECEMBER 2024

獨立審計師向倫敦中華基督教會會友提交的 2024 年度審計報告

截至 2024 年 12 月 31 日

Opinion

We have audited the financial statements of Chinese Church in London (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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 of Ireland'.

意見

我們已審計倫敦中華基督教會（「慈善公司」）截至 2024 年 12 月 31 日止年度的財務報表，包括財務活動表（包括收支賬目）、資產負債表、現金流量表和財務報表附註，包括重要會計政策摘要。編制過程中採用的財務報告框架是適用法律和《英國會計準則》（《英國公認會計實務》），包括《財務報告準則》第 102 條「適用於英國和愛爾蘭共和國的財務報告準則」。

In our opinion the financial statements:

我們認為財務報表：

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources for the period then ended;
  真實公允地反映了截至 2024 年 12 月 31 日慈善公司的財務狀況，以及截至該日的財務期的資金流入和資金運用情況；

- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
  已按照《英國公認會計實務》，包括《財務報告準則》第 102 條「適用於英國和愛爾蘭共和國的財務報告準則」妥善編制；以及

- Have been prepared in accordance with the requirements of the Companies Act 2006.
  按照 2006 年《公司法》的要求編制。

Basis for opinion 意見的依據

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are

independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

我們的審計是根據《國際審計準則》（英國）（ISAs (UK)）和適用法律進行的。我們根據這些準則所承擔的責任在我們報告的 「審計員對財務報表審計的責任」部分作了進一步說明。根據英國與財務報表審計相關的道德要求，包括英國財務報告委員會的道德標準，我們獨立於該慈善公司，並已根據這些要求履行了其他道德責任。我們相信，我們獲得的審計證據為我們發表審計意見提供了充分和適當的依據。

Conclusions relating to going concern 關於持續經營的結論

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
在審計財務報表時，我們得出的結論是，受託人在編制財務報表時使用持續經營會計基礎是適當的。

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

根據我們所做的審計工作，我們沒有發現任何與事件或情況有關的重大不確定因素，單獨或共同可能會對慈善公司自財務報表授權發布之日起至少十二個月內持續經營的能力產生重大疑問。

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.
本報告的相關章節闡述了我們和受託人在持續經營方面的責任。

Other information 其他信息

The other information comprises the information included in the Report of the Trustees', other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.
其他信息包括《受託人報告》中除財務報表和我們的審計報告之外的其他信息。其他信息由受託人負責。

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.
我們對財務報表的意見不包括其他信息，除非我們在報告中另有明確說明，我們不對其發表任何形式的保證結論。

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with

the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

在審計財務報表時，我們的責任是閱讀其他信息，並在閱讀時考慮其他信息是否與財務報表或我們在審計中獲得的知識存在重大不一致，或是否存在重大錯報。如果我們發現此類重大不一致或明顯的重大錯報，我們必須確定財務報表是否存在重大錯報或其他信息是否存在重大錯報。如果根據我們所做的工作，我們得出結論認為其他信息存在重大錯報，我們必須報告這一事實。我們在這方面沒有什麼可報告的。

Opinion on other matters prescribed by the Companies Act 2006
關於 2006 年《公司法》規定的其他事項的意見

In our opinion, based on the work undertaken in the course of the audit:
根據審計過程中開展的工作，我們認為：

- the information given in the Report of the Trustees, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
  受託人報告中提供的信息（包括為公司法目的編寫的理事報告）與編制財務報表的財政年度的財務報表一致；以及

- the directors' report, included within the Report of the Trustees, has been prepared in accordance with applicable legal requirements.
  受託人報告中的理事報告是根據適用的法律要求編寫的。

Matters on which we are Required to Report by Exception 我們需要例外報告的事項

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees'.
根據審計過程中對慈善公司及其環境的了解和认知，我們未發現受託人報告中存在重大錯報。

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:
對於《2006 年公司法》要求我們向您報告的下列事項，如果我們認為：

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of Trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or

- The trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

- 沒有保存適當的會計記錄，或沒有從我們沒有訪問過的分支機構收到足以供我們審計的報表；或
- 財務報表與會計記錄和報表不符；或
- 未按法律規定披露受託人的某些酬金；或
- 我們沒有收到審計所需的全部資料和解釋；或
- 受託人無權根據小型公司製度編制財務報表，也無權利用小型公司豁免編制戰略報告的規定或編制受託人報告。

Responsibilities of Trustees 受託人責任

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

正如《受託人責任聲明》中所詳細解釋的，受託人（就公司法而言，受託人也是慈善公司的理事）負責編制財務報表，並確保財務報表真實、公允地反映了情況，同時負責實施理事確定的必要內部控制，以確保編制的財務報表不存在因欺詐或錯誤而導致的重大錯報。

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the governors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

在編制財務報表時，受託人負責評估公司持續經營的能力，在適用情況下披露與持續經營有關的事項，並採用持續經營會計基礎，除非治理者打算清算公司或停止運營，或別無其他現實可行的選擇。

Auditor's responsibilities for the audit of the financial statements
審計師對財務報表審計的責任

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

我們的目標是合理確定財務報表整體上是否存在因欺詐或錯誤導致的重大錯報，並出具包含我們意見的審計報告。合理保證是一種高水平的保證，但並不保證根據《國際審計準則》（英國）進行的審計一定能發現存在的重大錯報。錯報可能源於欺詐或錯誤，如果個別或總體錯報可合理預期會影響用戶根據這些財務報表做出的經濟決策，則被視為重大錯報。

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

包括欺詐在內的違規行為是指不遵守法律法規的情況。我們根據上述職責設計程序，以發現包括欺詐在內的違規行為方面的重大錯報。我們的程序在多大程度上能夠發現違規行為，包括欺詐行為，詳述如下：

- The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

- 慈善公司必須遵守公司法和慈善法，根據我們對其活動的了解，我們發現準確說明受限資金的法律要求至關重要。
- 我們通過與管理層的討論以及對成文的政策、程序和控制措施的審查，了解了慈善公司如何遵守其法律和監管框架，包括對受限資金進行適當說明的要求。
- 審計團隊在審計慈善機構方面經驗豐富，他們考慮了慈善公司出現重大錯報的可能性以及欺詐可能發生的方式。我們的考慮因素包括管理層越權的風險。
- 我們的做法是檢查所有限定用途的收入是否得到適當確認和單獨入賬，並確保只有有效和適當的支出才記入限定用途的基金。這包括審查分錄調整和異常交易。

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

有關我們對財務報表審計責任的進一步說明，請訪問財務報告委員會的網站：
https://www.frc.org.uk/auditorsresponsibilities。該說明構成我們審計報告的一部分。

Use of our report 報告的使用

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

根據《2006 年公司法》第 16 部分第 3 章的規定，本報告僅面向公司的全體成員。我們開展審計工作的目的是向慈善公司的成員陳述我們必須在審計報告中向他們陳述的事項，而非其他目的。在法律允許的最大範圍內，我們不接受或承擔除慈善公司和作為一個整體的慈善公司成員以外的任何人對我們的審計工作、本報告或我們形成的意見的責任。



Richard Billinghurst FCA
Senior Statutory Auditor 高級法定審計師
for and on behalf of Knox Cropper 代表 LLP Knox Cropper LLP
Chartered Accountants and registered Auditors 特許會計師和註冊審計師
65 Leadenhall Street
London
EC3A 2AD

Date:
日期: 21/08/2025

CHINESE CHURCH IN LONDON
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四年十二月三十壹日 財務報告表

	NOTE 附注	Unrestricted Funds 無限制基金	Restricted Funds 限制基金	Total Funds 2024 基金合共	Total Funds 2023 基金合共
INCOME FROM 收入		£	£	£	£
Donations and Legacies 捐款及遺產	2	1,587,703	360,031	1,947,734	1,692,269
Other Trading Activities 租金和其他收入	3	95,730	-	95,730	82,420
Investments 銀行利息		18,117	-	18,117	6,101
TOTAL INCOME 總收入		1,701,550	360,031	2,061,581	1,780,790
EXPENDITURE ON 支出					
Raising Funds 籌款		-	-	-	-
Charitable Activities 直接支出	4	1,661,882	353,343	2,015,225	1,804,158
TOTAL EXPENDITURE 總支出		1,661,882	353,343	2,015,225	1,804,158
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR 年度淨收入		39,668	6,688	46,356	(23,368)
RECONCILIATION OF FUNDS: 基金對賬報告					
Balance b/f at 1st January 2023 承前期結算		726,737	5,249,336	5,976,073	5,999,442
Balance c/f at 31st December 2024 本年度結算		766,405	5,256,024	6,022,429	£5,976,073

All activities reported above are continuing activities. For last year's figure please see Note 19.
上述所有活動均為持續性活動。去年的數字請參見附註 19。

CHINESE CHURCH IN LONDON
BALANCE SHEET AS AT 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四年十二月三十壹日 資產負債表

	Note	2024		2023	
FIXED ASSETS 固定資產		£	£	£	£
Tangible Fixed Assets 有形資產					
Land and buildings 地產及物業			2,911,396		2,967,108
Building improvements 建築物改善			1,639,768		1,712,261
Fixtures & Fittings 固定建築裝設			11,506		6,514
Office Furniture and Equipment 辦公室傢俱及器材			6,134		5,907
	13		4,568,804		4,691,790
CURRENT ASSETS 流動資產					
Debtors 債務人	14	80,817		119,953	
Cash at Bank and in Hand 現金及存款	15	1,552,201		1,309,306	
		1,633,018		1,429,259	
CREDITORS: Amounts falling due within one year 短期借貸人	16	(179,393)		(144,975)	
NET CURRENT ASSETS 流動資產淨值			1,453,625		1,284,284
TOTAL ASSETS LESS CURRENT LIABILITIES 流動資產減現存債項			6,022,429		5,976,074
TOTAL NET ASSETS 資產淨值			6,022,429		£5,976,074
FUNDS 基金					
Unrestricted 無限制基金			766,405		762,737
Restricted 限制基金	17		5,256,024		5,249,337
TOTAL FUNDS 基金總數			6,022,429		£ 5,976,074

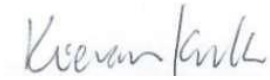
The Financial Statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

財務報表是根據《2006 年公司法》第 15 部分有關小型慈善公司的特別規定編制的。

The Financial Statements were approved by the Trustees on 11 August 2025.
財務報表於 2025 年 8 月 11 日獲得受託人批准。



Chairman (Elder Peng Chiew Wong)
主席 (黃炳超長老)



Church Treasurer (Kieran Kwok)
教會司庫 (郭黃碧雅)

Date: 11 August 2025 日期: 2025 年 8 月 11 日

Company No. 05285135

CHINESE CHURCH IN LONDON
STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四 年十二月三十壹日 現金流量表

	2024		2023	
	£	£	£	£
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES				
年度淨現金 提供/（用於）經營活動		**238,018**		**96,006**
CASH FLOWS FROM INVESTING ACTIVITIES				
投資活動現金流				
Investment Income 投資收入	**18,117**		**6,101**	
Purchase of Property, Plant & Equipment				
購買物業，廠房及設備	**(13,240)**		**(13,575)**	
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES				
年度淨現金 提供/（用於）投資活動		**4,877**		**(7,474)**
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動現金流				
Repayments of Borrowing 借款還款	**-**		**-**	
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES				
年度淨現金 提供/（用於）融資活動		**-**		**-**
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR				
現金及現金等價物變動		**242,895**		**88,532**
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR				
年初現金及現金等價物		**1,309,306**		**1,220,774**
CASH AND CASH EQUIVALENTS AT END OF YEAR				
年終現金及現金等價物		**1,552,201**		**£1,309,306**

CHINESE CHURCH IN LONDON
STATEMENT OF CASH FLOWS (CONTINUED)
AS AT 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四 年十二月三十壹日 現金流量表（續）

ANALYSIS OF CHANGES IN NET DEBT 淨債務變動分析

	As at 截至 01/01/2024	Cash flows 現金流	Loans converted to donations 貸款轉換為捐款	As at 截至 31/12/2024
Cash at bank 現金與存款	1,309,306	242,895	-	1,552,201
Building Fund Interest-free loans 建堂基金免息貸款	(82,000)	(46,000)	-	(36,000)
TOTAL	£1,227,306	£196,896	-	£1,516,201

RECONCILIATION OF NET INCOME/ (EXPENDITURE) TO NET CASH FLOW FROM OPERATIONS

	2024 £	2023 £
Net income/(expenditure) for the year 年度淨收入/（支出）	46,356	(23,368)
Adjustments for:		
Investment income 投資收入	(18,117)	(6,101)
Depreciation 折舊	136,226	139,776
(Increase)/Decrease in Debtors（增加）/ 減少債務人	39,136	(16,370)
Increase in Creditors 增加 /（減少）借貸人	34,417	2,069
	238,018	96,006
Investment Income 投資收入	18,117	6,101
Purchase of Property, Plant & Equipment 購買物業，廠房及設備	(13,240)	(13,575)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR 現金及現金等價物變動	**242,895**	**88,532**

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四 年十二月三十壹日 財 務 報 表 附 注

1. ACCOUNTING POLICIES 會計政策

(a) **Basis of Accounting 會計基礎**

These accounts have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard 102, the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102). The company is a public benefit entity.
這些賬目是按照歷史成本慣例、財務報告標準 102、2006 年公司法以及慈善機構會計和報告建議實踐聲明 (FRS 102) 的要求編制的。 該公司是一個公益實體。

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. 受託人認為，慈善機構持續經營的能力不存在重大不確定性。

The presentational currency of the financial statements is Pound Sterling (£).
財務報表的列報貨幣為英鎊（£）。

(b) **Fixed Assets** 固定資產

Fixed assets are disclosed at cost net of depreciation to date. The cost of minor additions or those costing below £ 500are not capitalised and are written off in the year of purchase. Assets transferred from the predecessor charity have been recorded at cost equivalent to their net book value in the predecessor charity at the date of transfer.
固定資產按迄今為止扣除折舊的成本披露。 從前任慈善機構轉移的資產已按相當於其在轉移日在前任慈善機構的賬面淨值的成本記錄。

(c) **Depreciation 折舊**

Depreciation of fixed assets is calculated on cost at rates estimated to write off the assets, by equal instalments, over their expected working lives. Fixtures and fittings and office equipment are written off on a straight line basis over 5 years and 3 years respectively. Buildings and building improvements have been depreciated over the life of the property which has been estimated at 50 years. As a result of a review of the depreciation policy, the installed lift is being written off over its remaining useful life. The cost of improvements at the United Reform Church are depreciated over 20 years. Depreciation charges on assets transferred from the predecessor charity continue to be applied on the basis of cost to the predecessor charity and the predecessor charity's estimate of economic life.
固定資產折舊按成本按預計使用年限內等額分期沖銷的估計比率計算。 固定裝置及裝置和辦公設備分別按直線法按 5 年和 3 年核銷。 建築物和建築物改良設施在財產的使用壽命（估計為 50 年）內計提折舊。 根據對折舊政策的審查，已安裝的電梯將在其剩餘使用壽命內註銷。 聯合改革教會的改進費用在 20 年內折舊。 從前任慈善機構轉移的資產的折舊費用繼續根據前任慈善機構的成本和前任慈善機構對經濟壽命的估計進行計算。

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四年十二月三十壹日 財 務 報 表 附 注（續）

(d) **Income 收入**

All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, covenants and legacies are credited to the accounts in the year in which they are receivable, grossed up for tax recoverable where appropriate.

Interest is credited to the accounts in the year in which it is receivable.

一旦慈善公司有權獲得資金、滿足收入項目所附的任何績效條件、很可能收到收入且金額能夠可靠地計量，所有收入均在財務活動表中確認。

捐贈、契約和遺產均記入應收當年的賬戶，並在適當情況下匯總為可退稅。

利息在應收當年記入賬戶。

(e) **Value Added Tax 增值稅**

The Charity is not registered for VAT and accordingly, where applicable, all costs and expenditure incurred are shown inclusive of VAT.
該慈善機構未登記增值稅，因此，在適用的情況下，所產生的所有成本和支出均包含增值稅。

(f)

Unrestricted funds are those funds, which can be used at the Trustees' discretion. Restricted Funds are funds whose purposes have been restricted by the donor.
無限制資金是指受託人可以自行決定使用的資金。 受限資金是指其用途受到捐助者限制的資金。

(g) **Expenditure 支出**

Charitable expenditure comprises direct expenditure attributable to the charitable objectives or activities and support costs. Where costs cannot be attributed, they have been apportioned to charitable objectives or activities according to the time or resources spent on each. Support costs are those functions that assist the work of the charitable company but do not directly undertake fundraising or charitable activities. Support costs include general overheads and governance costs (those costs incurred in the governance of the charitable company and its assets and are primarily associated with constitutional and statutory requirements).
慈善支出包括可歸因於慈善目標或活動的直接支出以及支持費用。 如果成本無法歸屬，則根據每項目標或活動所花費的時間或資源將其分配給慈善目標或活動。 支持成本是指協助慈善公司工作但不直接進行籌款或慈善活動的職能。 支持成本包括一般管理費用和治理成本（在慈善公司及其資產的治理中產生的成本，主要與憲法和法定要求相關）。

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四 年十二月三十壹日 財 務 報 表 附 注（續）

(h) Grants 補助金

Grants payable are charged in the year when the offer is conveyed to the recipient.
應付贈款在向受贈者傳達要約當年收取。

(i) Pensions 養老金

The Charity contributes to defined contribution pension schemes and the pension charge represents the amount payable by the charity to the schemes in respect of the year.
慈善機構向固定繳款養老金計劃供款，養老金費用代表慈善機構當年向該計劃支付的金額。

(j) Key Judgements and Estimates 主要判斷和估計

(i) Financial instrument classification 財務工具分類

The classification of financial instruments, both assets and liabilities, as 'basic' or 'other' requires judgement as to whether all applicable conditions as basic are met. This includes the type of investment or loan and its return. The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently valued at their settlement value.

將財務工具（包括資產和負債）歸類為「基本」或「其他」，需要判斷是否滿足基本的所有適用條件。這包括投資或貸款的類型及其回報。慈善機構只擁有符合基本金融工具條件的金融資產和負債。這些資產和負債最初按交易價值確認，隨後按結算價值估值。

(ii) Useful life of functional properties 功能性財產的使用年限

The remaining useful life of depreciable properties is reviewed by management at each reporting date and, if necessary, the depreciation charge adjusted accordingly.

管理層在每個報告日期都會對可折舊財產的剩餘使用年限進行審查，如有必要，會對折舊費用做出相應調整。

(k) Short-term debtors and creditors 短期債務人和債權人

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

當慈善機構在滿足任何履約條件後在法律上有權獲得收入、能夠可靠地衡量金額且有可能收到收入時，債務人即被確認。當慈善機構因過去的事件而負有向第三方付款的現有法律或推定義務，很可能需要清償債務，且清償債務的金額能夠可靠地計量或估算時，則確認債權人。

(l) Cash and Cash Equivalents 現金及現金等價物

Cash and Cash Equivalents in the Statement of Financial Position comprise cash at bank and in hand and short term deposits with an original maturity of three months or less. For the purpose of the Statement of Cash Flows cash and cash equivalents are as defined above net of outstanding bank overdrafts if they exist.

財務報表中的現金及現金等價物包括銀行存款、庫存現金以及原始期限為三個月或更短的短期存款。就現金流量表而言，現金及現金等價物如上文所定義，如存在未清償銀行透支，則減去未清償銀行透支。

2. DONATIONS AND LEGACIES 捐款及遺產

	Unrestricted Fund 無限制基金 £	Restricted Fund 限制基金 £	2024 Total 合共 £	2023 Total 合共 £
Cantonese 粵語堂	343,489	112,663	456,152	378,209
Mandarin 國語堂	121,859	19,775	141,634	138,182
Truth and Grace 英文堂	85,894	20,837	106,731	121,621
New Soho 蘇豪福音堂	428188	122,628	550,816	470,146
Hounslow 豪士羅堂	36,647	8,490	45,135	44,420
Croydon 凱敦堂	130,137	21,357	151,494	166,040
Colindale 甘霖堂	186,957	24,637	211,594	176,036
Stratford 東鄰堂	121,864	15,677	137,541	115,010
Bromley 佈理堂	30,157	495	30,652	-
Kingston 京士頓堂	10,188	1,795	11,983	-
Office 教會辦公室	92,322	11,677	103,999	82,604
	1,587,703	360,031	1,947,734	1,692,269

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四 年十二月三十壹日 財 務 報 表 附 注 （續）

3. OTHER TRADING ACTIVITIES 租金及其他收入

	2024	2023
	£	£
Book sales 書攤收入	481	400
Rental 租金	74,200	76,887
Sundry Income 雜項收入	18,402	1,679
Lunch ministry income 午餐事工收入	2,647	3,454
	£95,730	£ 82,420

4. CHARITABLE EXPENDITURE 慈善支出

	Direct Costs 直接費用 (Note 6)	Support Costs 扶助費用 (Note 7)	2024 Total 合共	2023 Total 合共
	£	£	£	£
Pastoral 教牧	710,874	123,541	834,415	729,904
Outreach 佈道	383,106	60,213	443,319	427,253
Welfare 福利	312,443	56,703	369,146	294,968
Building 建堂	260,083	108,262	368,345	352,034
Total 合共	1,666,506	348,719	2,015,225	£ 1,804,159

5(a). EMPLOYEE COSTS 同工開支

	2024	2023
	£	£
Salaries and wages 薪金	997,473	927,352
Social Security 社會保障金	98,516	89,455
Pension 退休金	49,757	45,011
Total Head Office Salaries 合共	1,145,746	£ 1,061,818

The average number of employees during the year was 33 (2023: 30).
本年度的平均員工人數為 33 人（2023 年：30 人）。

The Key management personnel of the Church are those persons having authority and responsibility for planning, directing and controlling the activities of the Church, directly or indirectly, including any trustee of the Church. In addition to the trustees, they comprise of the senior staff members detailed in the Administrative Details. No employee earned more than £60,000 during the year. 教會的主要管理人員是那些有權力和責任直接或間接規劃、指導和管控教會活動的人，包括教會的任何受託人。除受託人外，他們還包括行政細節中詳述的高級職員。本年度，沒有僱員的收入超過 60,000 英鎊。

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四 年十二月三十壹日 財 務 報 表 附 注 （續）

5(b). TRUSTEE'S REMUNERATION AND EXPENSES 信托人酬金及開支

During the year, one (2023: two) of the trustees received remuneration and expenses. However, these payments relate to their capacity as pastors or spiritual leaders, rather than as trustees of the Church. It is an accepted practice in religious organisations for the ministers to take an active role in the Church Council to guide the Church in its affairs.

本年度內，1名（2023年： 2名）受託人領取報酬及費用。 然而，這些報酬與他們作為牧師或屬靈領袖的身份有關，而不是作為教會受託人的身份。 牧師在教會理事會中發揮積極作用，指導教會事務，這是宗教組織中公認的做法。

Remuneration paid in the year: 今年的薪酬支付	2024	2023
	£	£
Trustee 1	-	6,667
Trustee 2	48,069	47,088
	48,069	£53,755

6. DIRECT COSTS 直接費用

	Pastoral 教牧	Outreach 佈道	Welfare 福利	Building 建堂	2024 合共	2023 合共
	£	£	£	£	£	£
Staff Costs 同工支出	504,379	168,126	168,126		840,631	744,169
Staff and ancillary costs 同工其他支出	23,717	11,859	3,953		39,529	20,569
Congregational Costs 堂會支出	168,185	84,093	28,031		280,309	219,199
Licences and Subscriptions 許可證和訂閱	2,349	1,174	391		3,915	3,235
TNG Ministry下一代事工	6,299	3,150	1,050		10,499	1,487
Speakers Fees 講員費	976	488	163		1,627	-
Outreach 佈道		1,218			1,218	-
Home Missionaries 本地宣教士		-			-	13,864
Other 其他	1,348	674	225		2,247	848
Carelinks 愛心聯繫			87,915		87,915	46,190
Depreciation 折舊				128,204	128,204	128,204
Mission Costs 宣教事工		7,777			7,777	11,665
Mission Grants 宣教資助		102,737			102,737	114,485
Dr Peter Chow Mission Education fund	2,834	1,417	472		4,723	
Love Gift 福利資助			12,298		12,298	7,800
Student Grants 神學生資助			9,687		9,687	6,408
Combined Church Activities 教會活動	786	393	131		1,310	1,710

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四 年十二月三十壹日 財 務 報 表 附 注 （續）

7. SUPPORT COSTS 扶助費用

	Pastoral 教牧	Outreach 佈道	Welfare 福利	Building 建堂	2024 合共	2023 合共
	£	£	£	£	£	£
Staff Costs 同工支出	102,490	51,245	51,245	100,136	305,115	317,649
Postage/Stationery/Bank charges 郵費及文具和銀行收費	10,529	5,265	1,755		17,548	16,305
Audit Fees 核數費	1,830	1,830	1,830	1,830	7,320	6,960
Legal/Professional and Accountancy 法律及會計費用	1,014	338	338	1,689	3,378	1,224
Depreciation 折舊	4,011	802	802	2,407	8,022	11,572
Office Costs 辦公室費用	3,668	734	734	2,201	7,335	15,785
	123,541	60,213	56,703	108,262	348,719	369,495

8. TAXATION 稅務

Chinese Church in London is a registered charity and is potentially exempt from taxation in respect of income and capital gains received within the categories covered by Part 11 of the Corporation Tax Act 2011 to the extent that such income or gains is applied exclusively to charitable purposes.

倫敦中華基督教會是一家註冊慈善機構，在《2011 年公司稅法》第 11 部分所涵蓋的類別內獲得的收入和資本收益，當專門用於慈善目的，則可以免稅。

9. CARELINKS DONATIONS 愛心聯繫捐款

	2024	2023
	£	£
Tamar (All Souls Church) 他瑪事工	10,706	5,509
Christian Centre for Gambling Rehabilitation 福音戒賭中心	20,520	10,559
Tear Fund 淚基金	21,412	11,018
Cedar Fund 施達基金	14,274	7,345
Chinese Association for Cancer Care 英國華人關懷癌症協會	17,843	9,180
Carelinks expenses 愛心聯繫支出	650	480
New Leaf Counselling Centre 新葉心理輔導中心	2,510	2,099
	87,915	£46,190

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四 年十二月三十壹日 財 務 報 表 附 注 （續）

10. GRANTS FOR MISSION WORK 差傳資助金

The Charity made institutional grants to Christian organisations, to support mission work in the UK and overseas, as follows:
該慈善機構向基督教組織提供機構撥款，以支持英國和海外的宣教工作，具體如下：

	2024	2023
	£	£
Overseas Missionary Fellowship 海外基督使團	6,180	13,010
Operation Mobilisation 信徒動員會	16,360	13,010
Jian Hua Foundation (Hong Kong) 建華基金會	3,360	1,000
Chinese Overseas Christian Mission 基督教華僑佈道會	14,360	10,500
WEC International 環球福音會	500	9,840
Pioneers	9,360	9,340
YWAM	9,900	9,350
Global Connection	375	375
Christmas Gift to missionaries 宣教士聖誕禮物	260	500
Hong Kong Alliance Mission	6,360	-
Brodremenighedens Danske Mission	7,540	-
Friends International	5,180	-
Mercy Ships	6,000	-
International China Concern	2,860	-
Latreia Press	5,000	-
Other individual support	7,720	-
	101,135	£66,925

In 2023, the Charity also made individual grants to 13 Christian professional working in China, Thailand, Algeria and Albania, these totalled £47,560 .
The Charity made grants to 25 Christian professional working in various countries in the world in 2024.
2023 年 該慈善機構還向 13 名基督教專業人士提供了個人資助。總金額為 47,560 英鎊

11. STUDENT GRANTS 神學生資助金

The Charity gave student grants totalling £9,687(2023: £6,408) to 2 individuals (2023: 2 individual) in the UK to support them in their theological studies.
該慈善機構向英國的 2 人（2023 年：2 人）提供了總計 9,687 英鎊（2023 年：6,408 英鎊）的學生助學金，以支持他們的神學學習究。

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四 年十二月三十壹日 財 務 報 表 附 注 （續）

12. PENSION COMMITMENTS 退休金

The Charity contributed to a defined contribution pension scheme for several employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions due to the fund were £nil (2023: £nil). Total premiums payable in the year were £49,757.42 (2023: £45,010.68).

該慈善機構為多名員工提供了固定繳款養老金計劃。 該計劃的資產與慈善機構的資產分開存放在一個獨立管理的基金中。 截至資產負債表日，該基金的未繳繳款為零英鎊（2023 年：零英鎊）。 本年度應付保費總額為 49,757.42 英鎊（2023 年 45,010.68 英鎊）。

13. TANGIBLE FIXED ASSETS 有形固定資產

Cost 開銷:	Land & Buildings 建築物	Improvements 改善	Fixture & Fittings 固定建築裝設	Office Furniture and Equipment 辦公室傢俱及器材	Total 合共
	£	£	£	£	£
At 1st January 2024 承前期開銷結算	3,856,344	2,955,067	278,655	66,762	**7,156,828**
Additions 增添	-		9,288	3,952	**13,240**
At 31st December 2024 本年度開銷結算	£3,856,344	£2,955,067	£287,943	£70,714	**£7,170,068**
Accumulated Depreciation					
At 1st January 2024 承前期開銷結算	889,236	1,242,807	272,141	60,855	**2,465,039**
Charge for Year	55,711	72,493	4,297	3,725	**136,226**
At 31st December 2024 本年度開銷結算	£944,947	£1,315,300	£276,438	£64,580	**£2,601,265**
Net Book Value 帳面淨值:					
At 31st December 2024 二四年十二月三十一日	£2,911,397	£1,639,767	£11,505	£6,134	**£4,568,803**
At 31st December 2023 二三年十二月三十一日	£2,967,108	£1,712,261	£6,514	£5,907	**£4,691,790**

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
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截至二零二四 年十二月三十壹日 財 務 報 表 附 注 (續)

14. DEBTORS 債務人

	2024 £	2023 £
Prepayments and accrued income 預先支付及應計收入	46,371	93,501
HM Revenue and Customs 稅務局	33,006	24,828
Accounts receivable 應收賬款	1,440	1,624
	£80,817	£ 119,953

15. CASH AT BANK AND IN HAND 現金與存款

	2024 £	2023 £
Current Accounts 支票户口存款	670,989	242,954
Paypal Accounts 户口存款	18,884	18,661
Deposit Accounts 儲蓄户口存款	554,783	546,561
Treasury Deposits 儲蓄户口存款	306,795	500,000
Cash 現金	750	1,130
	£1,552,201	£ 1,309,306

16. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR 債項 : 短期借貸人

	2024 £	2023 £
*Building fund interest free loans 建堂/物業管理基金免息貸款	36,000	82,000
Trade Creditors 貿易借貸人	3,138	3,948
Accruals and Deferred Income 預估及延期收入	41,029	14,846
Croydon Chinese School	58,995	-
HM Revenue and Customs 稅務局	23,548	30,619
Carelinks support 愛心聯繫應付款項	10,500	12,752
Net Pay Control 淨工資控制	-	810
Income Received in Advance	6,183	-
	£179,393	£ 144,976

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四年十二月三十壹日 財 務 報 表 附 注 （續）

* These are short term unsecured loans from members of Chinese Church in London.
這些是倫敦中華基督教會會友提供的短期無擔保貸款。
The balance for Croydon Chinese School was the surplus income held to support the school to teach Chinese language and bible studies in the coming years.
The Croydon Chinese School operates independently of the Chinese Church in London and will cease to operate in the near future, at which time a decision will be made on how the remaining funds will be utilised.
凱敦中文學校的結餘為累積盈餘，預留作未來支持該校教授中文語言及聖經課程之用。凱敦中文學校獨立於倫敦中華基督教會運作，並將在不久的將來停止運營，屆時將決定如何使用剩餘的資金。

17. RESTRICTED FUNDS 限制基金

The income funds of the Church include restricted funds comprising the following unexpended balances of donations and grants held on trust to be applied for specific purposes:
教會的收入基金包括限制性基金，包括以下未支出的捐款和信託基金餘額，用於特定目的：

Year ended 31 December 2024	Balance b/f 承前期結算 £	Income Received 收入 £	Expenditure Paid 支出 £	Balance c/f 2024 本年度結算 £
Building Fund 建堂/物業管理基金	4,687,789	59,141	(128,204)	4,618,726
Mission Fund 差傳基金	167,090	168,965	(110,515)	225,540
Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金	122,576	-	(4,723)	117,853
Theological Education Fund 神學基金	88,604	22,140	(9,687)	101,057
Communion Fund 愛心奉獻	129,931	56,435	(12,298)	174,068
Carelinks Funds 愛心聯繫基金	53,347	53,351	(87,915)	18,783
	-			
	£5,249,337	360,031	(353,343)	5,256,025

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四年十二月三十壹日 財 務 報 表 附 注 （續）

Year ended 31 December 2023	Balance b/f 承前期結算 £	Income Received 收入 £	Expenditure Paid 支出 £	Balance c/f 2023 本年度結算 £	
Building Fund 建堂/物業管理基金	4,749,282	66,711	(128,204)	4,687,788	
Mission Fund 差傳基金	139,756	150,394	(123,061)	167,090	
Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金	125,665	-	(3,089)	122,576	
Theological Education Fund 神學基金	78,928	16,084	(6,408)	88,604	
Communion Fund 愛心奉獻	90,530	47,202	(7,800)	129,931	
Carelinks Funds 愛心聯繫基金	52,686	46,851	(46,190)	53,347	
	-	-	-		
	£5,236,847	£327,242	£(314,752)	£5,249,336	

17. RESTRICTED FUNDS (CONTINUED) 限制基金（續）

The purposes of the restricted funds are as follows: 限制性資金用途如下:

Building Fund 建堂/物業管理基金

Represents sums already expended on the purchase and refurbishment of property and sums committed to meet future major refurbishment costs. There is currently a shortfall in funding for the Building Fund which has been funded from general funds as indicated by the analysis of net assets in note 17.
代表已用於購買和翻新物業的金額以及承諾用於支付未來主要翻新費用的金額。正如附註 17 中的淨資產分析所示，目前建堂/物業管理基金的資金存在短缺，該基金由常費基金提供資金。

Mission Fund 差傳基金

For support of Church's missionaries and mission organisations, both locally and overseas; to fund any Church activities associated with the furtherance of the cause of Christ in mission field in the UK and abroad.
支持教會在本地和海外的宣教士和宣教組織； 資助在英國和國外宣教領域推進基督教事工相關的任何教會活動。

Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金

Fund from Dr Peter Chow's legacy for the training and education of mission educators and professionals.
周照文醫生遺產中的基金，用於宣教教育工作者和專業人士的培訓和教育。

Theological Education Fund 神學基金

To fund scholarships for students pursuing theological studies with a view to full-time ministry; students are not expected to repay the Church, upon completion of their studies.
為從事神學研究以從事全職事工的學生提供獎學金； 學生完成學業後無需償還教會費用。

Communion Fund 愛心奉獻

To fund monetary gifts for any brothers and sisters in Christ who are in unexpected financial difficulties, in the UK and abroad.
為英國和國外遇到意外經濟困難的基督徒兄弟姐妹提供金錢禮物。

Carelinks Funds 愛心聯繫基金

These comprise the proceeds of annual collections for Tear Fund and Cedar Fund, other Christian social organisations and other special appeals made wherever a need may arise.
這些資金包括淚基金和施達基金、其他基督教社團組織的年度募捐以及在任何有需要時提出的其他特別呼籲的收益。

Education Conference Fund 教育營會基金

To restrict any surplus arise in education conferences or events. Any reserves would be used to support deficits of other education conferences.
限制教育營會或活動中出現的任何盈餘。任何儲備金都將用於支持其他教育營會的赤字。

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS 基金資產淨值分析

	Net Current Assets 流動資產淨值	Fixed Assets 固定資產	Total 合共 2024	Total 合共 2023
	£	£	£	£
Restricted Funds 限制基金	704,860	4,551,164	5,256,024	5,249,337
Unrestricted Funds 無限制基金	748,765	17,640	766,405	726,737
	1,453,625	**4,568,804**	**6,022,429**	**£5,976,074**

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四 年十二月三十壹日 財 務 報 表 附 注 （續）

19. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 財務活動表對比數字

Year ended 31 December 2023 INCOME FROM 收入	Unrestricted Funds 無限制基金 £	Restricted Funds 限制基金 £	Total Funds 2023 基金合共 £
Donations and Legacies 捐款及遺產	1,365,027	327,242	**1,692,269**
Other Trading Activities 租金和其他收入	82,420		**82,420**
Investments 銀行利息	6,101	-	**6,101**
TOTAL INCOME 總收入	1,453,548	327,242	**1,780,790**
EXPENDITURE ON 支出			
Raising Funds Charitable Activities 直接支出	1,489,406	314,752	**1,804,158**
TOTAL EXPENDITURE 總支出	1,489,406	314,752	**1,804,158**
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR 年度淨收入	(35,858)	12,490	**(23,368)**
RECONCILIATION OF FUNDS:			
Balance b/f at 1st January 2023 承前期結算	762,595	5,236,847	**5,999,442**
Balance c/f at 31st December 2023 本年度結算	£726,737	£5,249,336	**£5,976,073**

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
倫敦中華基督教會
截至二零二四年十二月三十壹日 財 務 報 表 附 注 （續）

20. RELATED PARTIES TRANSACTIONS 關聯方交易

1. **COCM** The Church received a donation from a Hong Kong organisation via COCM, totalled to £24,000 to support staff cost in order to provide supports for new immigrants and their families from Hong Kong.

基督教華僑佈道會（COCM）

教會透過基督教華僑佈道會（COCM）收到一筆來自香港機構的捐款，共計 £24,000，用以支援教牧人手開支，從而為來自香港的新移民及其家庭提供關懷與支援。

2. **VWV** The Church engaged the firm for legal advice during the year, totalled to £3,540.

VWV 法律事務所

教會於本年度聘請 VWV 法律事務所提供法律諮詢服務，費用總計為 £3,540。

CHINESE CHURCH IN LONDON

England & Wales - Charity number 1107568

Accounts

倫敦中華基督教會
Chinese Church in London

(A company limited by guarantee)
(擔保有限公司)

Charity number 慈善機構編號 1107568

Company number 公司註冊編號 05285135

截至二零二三年十二月三十壹日
財政報告表

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2023

CHINESE CHURCH IN LONDON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

倫敦中華基督教會財務報表

截至 2023 年 12 月 31 日

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CHINESE CHURCH IN LONDON 倫敦中華基督教會
REPORT OF THE TRUSTEES 理事會報告

The Board (the trustees and directors of the charitable company) presents the combined directors' report and trustees' annual report, as required by company law, together with the audited financial statements of Chinese Church in London for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the charity's trust deed, applicable law, relevant accounting standards including the requirements of the Statement of Recommended Practice, Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), "Accounting and Reporting by Charities".

理事會（慈善公司的受託人和理事）根據公司法的要求，呈報倫敦中華基督教會截至 2023 年 12 月 31 日年度的合併理事報告和受託人年度報告，以及經審計的財務報表。財務報表根據附註 1 所列會計政策編制，符合慈善信託契約、適用法律、相關會計準則，包括建議實務聲明、適用於英國和愛爾蘭共和國的財務報告準則（FRS102）「慈善機構的會計和報告」的要求。

1. REFERENCE AND ADMINISTRATIVE DETAILS 參考資料和行政細節

BOARD MEMBERS (DIRECTORS AND TRUSTEES) 理事會成員（受託人）

The following held office as directors (trustees) from 1 January 2023 to 31 December 2023:
以下人員在 2023 年 1 月 1 日至 2023 年 12 月 31 日期間擔任理事（受託人）：

Chairman 主席:	Deacon Che Sheung Wong 黃志尚執事
Company Secretary 公司秘書:	Chun Fai Patric Mak 麥振輝弟兄
Treasurer 司庫:	Yufan Chen 陳雨帆弟兄
Other Board Members 其他理事會成員:	Elder Oliver Hing Yee Tang 鄧慶宜長老
	Revd Joseph Yuk Yan Siu 蕭旭欣牧師

SENIOR STAFF MEMBERS 高级職员

Senior Pastor (Acting):	Elder Oliver Hing Yee Tang 鄧慶宜長老
主任牧師（代理）：	Revd Pui Yin Ho 何沛然牧師

Non-Elected Board Members 非當選教會理事會成員	Kieran Bik Nga Kwok
REGISTERED CHURCH ADDRESS 教會註冊地址:	69-71 Brook Green London W6 7BE

AUDITORS 審計師:

Knox Cropper LLP
65 Leadenhall Street London EC3A 2AD

BANKERS 銀行:

Barclays Bank PLC
Kingston 2
Leicestershire LE87 2BB

Virgin Money
Jubilee House, Gosforth
Newcastle Upon Tyne NE3 4PL

2. STRUCTURE, GOVERNANCE AND MANAGEMENT 結構、治理和管理層

Governing Document 治理文件

The Church is a charitable company limited by guarantee, incorporated on 12 November 2004 and registered as a charity on 11 January 2005. The company's Articles of Association was updated in 2019 according to the Companies Act 2006 and the Charities Act 2011 with the help of the solicitors of Lawson Lewis Blakers Ltd.

教會是一家慈善擔保有限公司，成立於 2004 年 11 月 12 日，並於 2005 年 1 月 11 日註冊為慈善機構。在 Lawson Lewis Blakers Ltd. 律師的幫助下，公司章程於 2019 年根據《2006 年公司法》和《2011 年慈善法》進行了更新。

The updated Articles of Association (2019) were approved by Church members by voting at the 2019 AGM on 21st September 2019, filed with Companies House on 9 October 2019 and registered with the Charity Commission.

2019 年 9 月 21 日，教會會友在 2019 年度會友大會上投票通過了更新後的《公司章程 2019》，並於 2019 年 10 月 9 日在公司註冊處備案，並在慈善委員會註冊。

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

在公司清盤的情況下，會友須繳納不超過 1 英鎊的金額。

The Chinese Church in London Bye Laws (2012) have also been updated according to the Articles of Association of Chinese Church in London (2019), reflecting the structure and practices of the Church. The updated Bye Laws were circulated to Church members for information and presented at the 2020 AGM on 26 September 2020.

《倫敦中華基督教會規章》(2012) 亦已根據《倫敦中華基督教會公司章程》(2019)更新，以反映本教會的結構和慣例。更新後的規章已分發給教會會友參考，並在 2020 年 9 月 26 日舉行的 2020 年度會友大會上提交。

Governing Body 治理機構

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board. The Board is the governing body of the Church. It has overall responsibility for strategy and decision-making, directing the affairs of the Church, and for the efficient running of its operations. The Board meets every 2 months.

根據慈善法，公司理事也是慈善受託人，根據公司章程，他們被稱為理事會成員。理事會是教會的管理機構。理事會全面負責教會的戰略和決策，指導教會事務，並負責教會的有效運作。理事會每兩個月召開一次會議。

The Board consists of the following spiritually matured leaders:
理事會由以下靈命成熟的領導人組成：

- Elected Pastor Board members - 當選牧師理事會成員-
  - Senior Pastor (Ex-Officio) 主任牧師 (當然委員)
  - Pastor(s) 牧師
- Elected officers – 當選成員–
  - Secretary (Ex-Officio) 秘書(當然委員)
  - Treasurer (Ex-Officio) 司庫(當然委員)
- Additional elected members 增設當選成員
- Board meeting attendees 理事會議與會者

  The Head of Operations provides an Operations report and the Head of Finance assists the Treasurer to provide the financial update to inform the Board at each Board meeting. Both heads may be invited to attend the Board meeting where required. They do not have voting rights in the Board's decision-making process.
  執行主管提供行政報告，財務主管協助司庫提供財務最新情況，以便在每次理事會會議上向理事會通報。如有需要，兩位主管可應邀出席理事會會議。他們在理事會決策過程中沒有投票權。

  - Other attendee(s) invited to attend Board meetings from time to time do not have voting rights in the Board's decision-making process.
    不時應邀出席理事會會議的其他與會者在理事會決策過程中沒有表決權。

The Board is supported by the following committees:
理事會由以下委員會提供支持：

- Senior Pastor's Office (SPO) 主任牧師辦公室– A full time management body consisting of the Senior Pastor (SP) and selected members to assist the SP, together with the staff team, to execute decisions made by the Board (Church Board). It also has the responsibility of looking after the pastoral staff in the areas of deployment and responsibilities.

由主任牧師和經挑選的成員組成的全職管理機構，協助主任牧師和同工團隊執行理事會的決策。它還負責照顧教牧人員的部署和職責。

- Ministries and Congregation Committee (MaC) 事工和堂會委員會 - consisting of heads of all Church-wide ministries and representatives from all Congregation Councils. The MaC had not been meeting due to practical, time-related difficulties getting everyone involved attending a single, large meeting, and communication with the ministries and congregations has been performed via the staff team. The Board had organised a Gathering of leaders meeting in 2023 to provide opportunity for communication and relationship building and will be considering holding MaC meetings in a different format to facilitate more direct communications with congregation leaders, Church-wide ministry heads and pastoral staff.
- 由全教會所有事工的負責人和所有堂會的代表組成。由於讓所有相關人員參加一次大型會議有時間上的實際困難，事工委員會一直沒有召開會議，與各部和堂會的溝通一直通過同工團隊進行。理事會將考慮以不同的形式舉行會務委員會會議，以便與會衆領袖、全教會的事工負責人和教牧同工進行更直接的溝通。
- Administration & Finance Committee (A&F) 行政與財務委員會 - A&F consists of members who are experienced in at least one or more administration or finance functions.

  行政與財務委員會由至少具有一項或多項行政或財務職能。

Trustee Appointment, Induction and Training 受託人的任命、上崗和培訓

All new trustees of the Church shall be nominated by the existing Board and their appointments shall be approved by a General Meeting. All new trustees will be given information about the responsibilities of being a trustee when they first join the Board. New trustees are provided with

- a copy of the Church's Articles of Association
- a copy of the Church's Bye Laws,
- guidance on the responsibilities of trustees.

The Church has ongoing training programme for the Trustees to enhance governance skills.

教會的所有新受託人都應由現任理事會提名，其任命應由會友大會批准。所有新受託人在首次加入理事會時，都會獲得有關受託人職責的信息。新受託人將獲得：

- 教會公司章程副本
- 教會規章副本
- 受託人責任指南

教會持續開展受託人培訓計劃，以提高管理技能。

Organisational Structure 組織結構

As of the end of 2023, the Church has 14 Sunday Services across 7 locations: Hammersmith, Soho and Seven-Dials Club (in Soho), Colindale, Croydon, Hounslow and Stratford. In addition, Colindale has started carrying trial runs on a monthly Cantonese Service on Sunday morning since September 2023. These services are run by 6 Congregation Councils. Each Congregation Council consists of at least a pastor and/or pastoral worker, Elders, Deacons, Congregation officers (Secretary, Treasurer, Carelinks Representative and Mission Representative) and heads of various departments. A Working Committee may be formed in each congregation to lead various departments and fellowships. Each congregation is given the responsibility to decide the best strategy and methodology to outreach, and to provide pastoral care, teaching and training to their members and worshippers.

截至 2023 年底，每主日教會在 7 個地點共舉辦 14 場主日崇拜： Hammersmith、Soho 和 Seven-Dials 俱樂部（位於 Soho）、Colindale、Croydon、Hounslow 和 Stratford。此外，Colindale 也在 2023 年 9 月開始了試行每月一次粵語的早堂主日崇拜。這些崇拜由 6 個堂會負責管理。每個堂會理事會至少由一名牧師和/或教牧同工、長老、執事、堂會官員（秘書、司庫、愛心聯繫代表和差傳代表）以及各部門負責人組成。每個堂會可成立一個工作委員會，負責領導各部門和團契。每個堂會有責任決定最佳的外展策略和方法，並為會友和信徒提供牧養、教導和培訓。

The Administration and Finance Committee meets every 3 months. It consists of members who are competent in one or more of the following disciplines: finance, legal, human resources, information technology (IT), audio visual (AV), building management and communications. The committee is given the responsibility for supporting the Church ministries with the above functions. It also sets up policies to monitor and approve expenses for the Church.

行政與財務委員會每三個月召開一次會議。委員會由精通以下一個或多個領域的成員組成：財務、法律、人力資源、信息技術（IT）、影音視聽（AV）、建築管理和通信。該委員會負責支持教會事工履行上述職能。委員會還制定政策，監督和批准教會的開支。

The Carelinks Committee and the Mission Concern Team (MCT) are headed by the Carelinks Secretary and Mission Secretary respectively. Each team consists of representatives from various congregations and is normally supported by a pastoral staff as an ex-officio. The Carelinks Committee helps the Church focus on social concerns, initiates and recommends social projects, and determines the level of financial support for supported organizations. The MCT helps the Church raise awareness of world mission, send, and support missionaries in different parts of the world.

愛心聯繫委員會和差傳關懷小組分別由愛心聯繫秘書和差傳秘書領導。每個小組由來自不同堂會的代表組成，通常由一名教牧人員作為當然成員提供支持。愛心聯繫委員會幫助教會關注社會問題，發起和推薦社會項目，並決定對受支持機構的財政支持水平。差傳關懷部幫助教會提高對世界宣教的認識，派遣和支持宣教士到世界各地宣教。

As of the end of 2023, the Church employed 24 full time, 6 part time staff comprising the 21 pastoral and 9 administrative staff. The staff team is headed by the Senior Pastor and assisted by other Pastors, Elders and the Head of Operations and the Head of Finance. In the absence of a Senior Pastor, the role is fulfilled by the Acting Senior Pastor (in the case of 2022, a Church Elder), appointed by the Board and supported by other Church Elder(s). The Senior Pastor's Office (SPO), which consists of pastor(s) and mature spiritual leaders appointed by the Senior Pastor or the Board, supports the Senior Pastor, together with the staff team, in ministry-related matters and staff care. The pastoral staff support the wellbeing of the congregations by providing pastoral care, visitation, preaching, teaching and training to the members and attendees. The Director of Operations and the Director of Finance, and the administration and finance teams are responsible for the day-to-day running of the Church Office, for building management and for supporting the ministries of the Church.

截至 2023 年底，教會共僱用了 24 名全職員工、6 名兼職員工，包括 21 教牧人員、9 行政人員。同工團隊由主任牧師領導，其他牧師、長老、執行主管和財務主管協助其工作。主任牧師缺席時，由理事會任命的代理主任牧師（在 2022 年的情況下，由教會長老擔任）履行這一職責，並由其他教會長老提供支持。主任牧師辦公室（SPO）由主任牧師或理事會任命的牧師和成熟的屬靈領袖組成，與同工團隊一起支持主任牧師處理與事工有關的事務和照顧同工。教牧同工通過為會友和與會者提供教牧關懷、探訪、講道、教導和培訓，支持會眾的福祉。執行主管和財務主管，以及行政和財務團隊負責教會辦公室的日常運作、建築管理和支持教會的各項事工。

Risk Management 風險管理

Being aware of their responsibilities for risk assessment, trustees periodically review the procedures for evaluating the risks associated with the Church's operating activities, review annually all insurances (including office, fire and general safety), as well as the terms and conditions of the employment of staff. A comprehensive review of the Risk Management policy and practice was conducted and approved by the Church Board in January 2022. The intention is to develop a comprehensive risk assessment manual which will identify all the significant risks which the charity faces and the measures in place to mitigate these risks. As a charity, we are committed to maintain the level of services in our community but at the same time monitor expenditure and human resources in order to fulfil the Church's vision and objectives.

受託人意識到他們在風險評估方面的責任，定期審查與教會運營活動相關的風險評估程序，每年審查所有保險（包括辦公室保險、火災保險和一般安全保險），以及僱用員工的條款和條件。 2022 年 1 月，教會理事會對風險管理政策和實踐進行了全面審查，並批准了這項審查。目的是製定一份全面的風險評估手冊，確定慈善機構面臨的所有重大風險，以及為減輕這些風險而採取的措施。作為一個慈善機構，我們致力於維持社區服務水平，但同時也要監控支出和人力資源，以實現教會的願景和目標。

3. PUBLIC BENEFITS 公共利益

The Church provides a spiritual home to Christians in London, from other parts of the U.K., and from abroad. The Church preaches the Gospel of Jesus Christ and teaches the Doctrines of the Christian

faith in three different languages, though not exclusively to the Chinese in and around London. Local communities can benefit from the Church's activities, such as the activities mentioned above, as well as education conferences and efforts for social concerns. The Church also provides care, friendship and community lives to students, families and those who are in need.

教會為倫敦、英國其他地區和國外的基督徒提供了一個屬靈的家園。教會用三種不同的語言向倫敦及周邊地區的華人傳講耶穌基督的福音和基督教教義。當地社區可以從教會的活動中受益，如上述活動、教育會議和社會關注活動。教會還為學生、家庭和有需要的人提供關懷、友誼和社區生活。

The Board confirms that it has taken into account the Charity Commission's general guidance on public benefit when reviewing the Church's objectives and has considered how the planned activities contribute to the achievement of these objectives.

理事會確認，在審查教會的目標時，已考慮到慈善委員會關於公共利益的一般指導，並審議了計劃中的活動如何有助於實現這些目標。

4. OBJECTIVES AND ACTIVITIES 目標和活動

The Chinese Church in London was founded as an unincorporated charity in 1951 by the late Pastor Stephen Y. T. Wang. Chinese Church in London, an incorporated charity presumed the activities and net assets of this unincorporated charity on 1 January 2011. The mission of the Church is to become an "Intentional Disciple-Making Church". Therefore since 2017 we set our Church vision as: "We exist to make disciples of Jesus to transform London and the world." The objects of the Church are as follows:

倫敦中華基督教會於 1951 年由已故王又得牧師創立，是一家非法人慈善機構。 2011 年 1 月 1 日，倫敦中華基督教會作為一家註冊慈善機構，接管了該非法人慈善機構的活動和淨資產。教會的使命是成為「銳意建立主門徒的教會」。因此，自 2017 年起，我們將教會的異象設定為「我們的存在是使多人成為耶穌的門徒，轉化倫敦這個城市和整個世界。」。教會的目標如下：

i. to preach the Gospel of Jesus Christ and to teach the Doctrines of the Christian Faith as set forth in the Holy Scriptures, primarily but not exclusively, to the Chinese in and around London;

主要（但不限於）向倫敦及周邊地區的華人傳講耶穌基督的福音，並教授《聖經》中闡述的基督教教義；

ii. to provide spiritual homes primarily but not exclusively for Chinese Christians in and around London;

主要但不限於為倫敦及其周邊地區的華人基督徒提供屬靈家園；

iii. to cooperate (when appropriate) with Christian churches and Christian organisations who share the same doctrines of faith;

（在適當的時候）與信仰相同的基督教會和基督教組織合作；

iv. to further the cause of Christ on the mission field worldwide;

在全球宣教禾場推動基督的事工；

v. to provide facilities for the use of the Chinese and English languages in worship and in the work of the Church;

在崇拜和教會事工中，提供中英文並用的設施；

vi. to promote the welfare primarily though not exclusively of Chinese in and around London, recognizing that the Gospel of Jesus Christ ministers to the whole person.

促進倫敦及周邊地區華人的福利，但不限於此，因為耶穌基督的福音是全人的福音。

In supporting the above objectives, the longer-term objectives of the Church are as follows:
為支持上述目標，教會的長期目標如下：

a. to build up the believers in faith and send them out to serve the local communities and others at home and abroad;
建立信徒的信心，差遣他們出去服侍當地社區和國內外的其他人；
b. to equip the believers so they would multiply by making disciples of Jesus wherever they may go;
裝備信徒，使他們無論到哪裡都能倍增，使人作耶穌的門徒；
c. to adopt the focus of disciples making in all congregations.
在所有會眾中實踐建立主門徒的重點。

In the short term, the objectives of the Church are as follows:
教會的短期目標如下：

a. to increase regular Sunday worshippers to 2,000 including adults and children;
將固定的主日崇拜者（包括成人和兒童）增加到 2,000 人；
b. to increase the number of believers being baptised in the Church to 150;
將教會中受洗的信徒人數增加到 150 人；
c. to plant churches in Kingston and Bromley.
在 Kingston 和 Bromley 兩地區植堂

In achieving these objectives, the Church encourages volunteers to serve, participate and lead in the various ministries including fellowship, worship, Bible studies, teaching and to support the activities organised, training, etc. They also provide leadership in committees such as the Board, Congregation Councils, Working Committees, in the areas of Administration & Finance, Carelinks, Mission Concern Team, The Next Generation Ministry as well as being volunteers in the pastoral team. Serving in the Church is part of Christian life and is one of the ways to demonstrate our love for God. The volunteers are essential and are integral to the development of the Church's ministries.

為實現這些目標，教會鼓勵義工在團契、敬拜、查經、教導等各項事工中服事、參與和帶領，並支持所組織的活動和培訓等。他們也在理事會、堂會理事會、工作委員會等委員會中發揮領導作用，在行政與財務、愛心聯繫、差傳關懷小組、下一代事工等領域發揮領導作用，同時也是教牧團隊中的義工。在教會中服侍是基督徒生活的一部分，也是彰顯我們對神的愛的方式之一。義工是教會事工發展不可或缺的重要力量。

The Church offers grants from the Theological Education Fund and the Mission Fund to certain individuals or organisations to contribute to the success of our objectives. We have set procedures and policies to ensure that grant receivers are committed to the work of Christ and in line with the Church objectives. Moreover, mentoring and/or prayer support are also given to these individuals or organisations.

教會從神學教育基金和差傳基金中撥款給某些個人或組織，以幫助他們成功實現我們的目標。我們有既定的程序和政策，確保接受資助的人致力於基督的工作，並符合教會的目標。此外，我們也為這些個人或機構提供輔導和/或禱告支持。

The Church employs full- and part-time pastoral and administrative staff to provide care, to outreach, to serve in community projects, to conduct services and manage the Church's properties and finances. This year we have spent a total of £1,804,158 on staff, activities, maintenance and events.
教會聘用了全職和兼職的教牧和行政人員，負責提供關懷、外展活動、社區項目服務、開展崇拜以及管理教會的財產和財務。今年，我們在員工、活動、維修和特會活動方面的總支出為 1,804,158 英鎊。

5. ACHIEVEMENTS, PERFORMANCE AND HOW THE CHARITY HAS DELIVERED PUBLIC BENEFITS
成就、績效以及慈善機構如何實現公共利益

In 2023, the Church held 5 Baptism Services, and a total of 92 candidates were baptised. This includes a couple of baptisms carried out in hospital or at home due to special circumstances. Besides connecting with newcomers, the Church has also organised Street Cafés and various evangelistic activities and events at different locations throughout the year and some neighbours began to attend church activities and services. In 2023, over 300 guests have participated in the Alpha sessions. Out of about 150 non-believers, some 33 of them have since come to faith. We continued to cooperate and support local and international evangelistic organisations in furthering our objectives and benefits. In addition, the Church supported 24 missionaries in 2023, and organised several Short-Term Mission (STM) to various places including: Thailand, Croatia, Romania, Tanzania, Toulouse and a few local missions in London, Edinburgh and another part of the country.

在 2023 年，教會舉行了 5 次洗禮，共有 92 位信徒受洗。這包括在特殊情況下在醫院或家中進行洗禮的。除了不斷接觸和歡迎新人外，教會還有在不同地點舉辦街頭咖啡座和各種佈道活動，一些鄰居也開始參加教會的活動和崇拜。 2023 年，有 300 多位嘉賓參加了啟發課程 (Alpha Course)。在約 150 名非信徒中，有 33 位參加者信了主。我們繼續支持與當地或國際福音團體合作，以進一步實現我們的目標。此外，教會在 2023 年支持了 24 位宣教士，並組織了多個短宣隊（STM）到泰國、克羅埃西亞、羅馬尼亞、坦尚尼亞、圖盧茲以及倫敦、愛丁堡和其他地區等傳福音。

Mission Concern Team 差傳關懷小組

Mission Fund 差傳基金

In 2023 we received £150k for Mission Fund (against budgeted £142K), of which £114k was allocated to our 24 Missionaries and 7 Mission Organizations. GO-2023 we have 11 Short Term Mission available for congregations to join locally in UK or in Europe, Asia, South America, and Africa. We have the highest record of participants (66 adults and 2 children) who are coming out of their comfort zone and to serve alongside with our supported missionaries.

2023 年,我們收到了 15 萬英鎊的差傳基金(預算為 14 萬英鎊), 其中 11.4 萬英鎊分配給了我們的 24 名宣教士和 7 個宣教組織。GO-2023 我們有 11 個短期宣教可供會眾加入英國或歐洲、亞洲、南美和非洲。我們的參與者人數的最高記錄（66 名成人和 2 名兒童），他們走出了自己的舒適區，並與我們支援的宣教士一起服事。

In November, MCT organised a 4-weeks Mission Sermon Series and ended with the Mission Weekend on 24 to 26 November. "Subversive Mission: Discover a New Way to do Missions" was the Mission Conference's theme. For the second week Raymond Kwong and Pete Dawson from Tearfund was our Cantonese and English keynote speakers. For the final week Dr Tom Harvey from Oxford Centre Mission Studies was this year's keynote speaker for English and Mandarin and Cheuk Chung Lau from Operation Mobilisation for Cantonese. We had 11 different missionary speakers for the four weeks sharing the pulpit messages (Cantonese - 6, Mandarin - 4, English - 4).

11 月 MCT 組織了為期 4 週的宣教系列講道，並於 11 月 24 日至 26 日以宣教週末結束。差傳年會的主題是「顛覆性宣教：發現一種新的宣教方式」。第二週，來自淚基金 Tearfund 的 Raymond Kwong 和 Pete Dawson 是我們的粵語和英語主講人。在最後一週，來自牛津宣教研究中心的 Tom Harvey 博士是今年的英語和普通話主講人，而來自 OM 的劉卓聰傳道則是粵語主講人。在四個星期的時間里，我們有 11 位不同的宣教士在講台上分享信息（粵語-6，普通話-4，英語-4）。

Friday Night's theme was "Hearts on Fire, Feet on the move" ... four Short Term Mission teams shared their experiences and three missionaries on Home Assignment sharing. Saturday Mission afternoon theme was "The 21st Century – " A Game changer" Era for World Mission".

We had five workshops ran by various Mission Organisations, "Mercy Ship - Save lives amongst forgotten poor in Africa", "OMF – What's calling? Debunking myths and finding freedom", "Teach Beyond – Excellent education, no matter the circumstances", Pioneers – Business as Mission ", WEC – "Digital Mission Rethink". There were also 9 Mission Organizations having booth stands at the PSW Hall to provide interactive information to all participants from Pioneers, Teach Beyond, Mercy Ships, OMF, WEC, OM, Jian Hua Foundation, COCM and London City Mission.

週五晚上的主題是「熱情激發，行動展開」短期宣教隊和宣教士分享 , 四個短宣隊與三位宣教士述職分享。週六下午 是家庭差傳活動,主題是「21 世紀-世界宣教的"改變者"時代」。

我們有五個由不同宣教組織舉辦的工作坊, 分別是「仁愛船--拯救非洲被遺忘的窮人的生命」、「OMF 海外基督使團--什麼在召喚? 揭穿神話並尋找自由」、「Teach Beyond-優秀的教育，無論情況如何」,「先鋒-宣教事業」,「WEC 數位宣教反思」 。此外，還有 9 個宣教組織在王又得牧師紀念堂設有展位，向來自先鋒、Teach Beyond、仁愛船、OMF、WEC、OM、建華基金會、基督教華僑佈道會 COCM 和倫敦城市宣教團的所有參與者提供互動資訊。

Global Monthly Mission Spots continued in 2023 with MCT news on Short Term Missions, Education workshops/events, missionaries' news, and prayer videos, which were all produced with the help from external freelance video editor.

2023 年, 全球宣教每月熱點分享繼續播出 MCT 的短宣新聞、教育工作坊/活動、宣教士新聞和禱告視頻，這些視頻都是在外部由視頻編輯自由工作者的幫助下製作的。

Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金

In 2023 we supported £3k for Simon & Janet Edgecombe in their studies in Melbourne School of Theology (total of £10k for the part-time course) to finish the course in 2024.

2023 年, 我們為 Simon 和 Janet Edgecombe 在墨爾本神學院的學習提供了 3 千英鎊的支援 （非全日制課程總計一萬英鎊），以便在 2024 年完成該課程。

Carelinks ministry and Carelinks Fund 愛心聯繫事工和愛心聯繫基金

The Carelinks Ministry financially supported TearFund, CEDAR Fund, Christian Centre for Gambling Rehabilitation (CCGR), Chinese Association for Cancer Care (CACACA) and Tamar as part of its social concern activities. In 2023, the church donated £43,611 to the above organisations (2022: £35,941) upon collection into the Carelinks Fund. Our target in 2024 is £50,000. The more the Carelinks fund is blessed, the more we are able to bless those in great need.
愛心聯繫事工資助淚基金(TearFund)、施達基金會、福音戒賭中心 (CCGR)、英國華人關懷癌症協會 (CACACA) 和 Tamar 作為教會社會關懷活動的一環。 2023 年，愛心聯繫基金從會眾收集並向上述組織捐贈了 43,611 英鎊（2022 年：35,941 英鎊）。我們在 2024 年的目標是 50,000 英鎊。從會眾收得越多金錢，便可將更多的祝福送到貧窮及有需要的人身上。

Carelinks also support New Leaf Counselling Service and the Operation Christmas Child from Samaritan's Purse. This year's highlight is the Carelinks Sunday took place in May that we have had representatives of our partner organisation to preach. The Carelinks team appreciate the support and donation from the church family. May we continue to act justly and to love mercy. He has shown you, O mortal, what is good. And what does the LORD require of you? To act justly and to love mercy and to walk humbly with your God (Micah 6:8).
愛心聯繫還支持新業輔導，和撒瑪利亞人錢包(Samaritan’ s Purse)的聖誕兒童鞋盒行動。今年的高峰可算是五月所舉行的「愛心聯繫主日」，邀請了我們合作伙伴代表在教會證道。團隊感謝教會大家庭的支持和捐贈。願我們繼續行公義 ，好憐憫，存謙卑的心，與你的神同行。彌迦書 6:8（彌迦書 6:8）。

The Next Generation Ministry 下一代事工

The Next Generation (TNG) is the core ministry for primary-school-aged children (Kids Church) and secondary-school-aged youths (Youth Ministry) comprising of ministry groups attached to each congregation across the Chinese Church in London.

下一代事工（TNG）是針對小學學齡兒童（兒童教會）和中學學齡青少年（青少年事工）的核心事工，由隸屬於倫敦中華基督教會各堂會的事工小組組成。

The ministry year follows the academic year and therefore began with the Autumn Term in September 2022. In January 2023, the Spring Term commenced, and the youth groups across TNG Ministry collaborated with video teaching prepared by the youth leaders, with a series on 'Bold Believers' and a series called 'REAL-ationships', overseen by our pastoral interns Haynam Sham and John Ho. We held our annual Youth Easter Camp in April 2023, attended by 110 young people and leaders, on the theme of 'Life to the Full'. In the Summer Term, the youth groups continued to collaborate with a series called 'Holy Habits' looking at spiritual growth, and then 'Mind Matters' looking biblically at mental health.

事奉年度與學年一致，因此從 2022 年 9 月的秋季學期開始。 2023 年 1 月，春季學期開始，TNG 事工的青少年小組與青少年領袖合作，準備了視頻教學，包括「大膽的信徒」系列和「真實的關係」系列，由我們的教牧實習生岑曦嵐姊妹和何祉樺傳道負責監督。 2023 年 4 月，我們舉辦了一年一度的青少年復活節營會，有 110 名青少年和領隊參加，主題是「豐盛人生」。在夏季學期，青少年小組繼續合作，開展了名為「聖潔習慣」的系列活動，探討靈性成長問題，隨後又開展了「心靈問題」，從聖經角度探討心理健康。

Throughout the year, our children's ministry pastoral worker, Gladys Ng, continued to visit each Kids Church group and spent time delivering training to the ministry volunteers as well as beginning team-building activities for each Kids Church team. Pastor Ollie Knight continued to lead the TNG Pastoral Team and partner with the Chinese Overseas Christian Mission (COCM) for Next Gen Leaders training programme on 4th March 2023, and then the annual youth summer camp, Praise Him All Together (PHAT) in July 2023.

在這一年裡，我們的兒童事工教牧同工吳婉茵傳道繼續探訪每個兒童教會小組，花時間為事工義工提供培訓，並為每個兒童教會小組開展團隊建立活動。 劉浩然牧師繼續帶領 TNG 教牧團隊，並與基督教華僑佈道會（COCM）合作，於 2023 年 3 月 4 日舉辦下一代領袖培訓課程，然後於 2023 年 7 月舉辦一年一度的青少年夏令營「同心讚美祂」（PHAT）。

During the summer break, we held a Sixth Formers Trip for older youths who will be going to university. Then the Autumn Term began in September 2023, and we held a church-wide Youth & English Ministry Baptism Celebration on 17th September, in which 16 young people were baptised along with some adults from our English-speaking congregations.

暑假期間，我們為即將升上大學的年長的青年舉辦了六年級旅行。 2023 年 9 月，秋季學期開始了，我們在 9 月 17 日舉行了全教會的青少年和英語事工洗禮慶典，16 名青少年和一些來自英語堂會的成年人一起接受了洗禮。

Whilst Pastor Ollie Knight continues to oversee The Next Generation Ministry as part of the wider English Ministry of CCiL, pastoral worker Charis Hung re-joined the TNG Pastoral Team in September and has been giving direction to the Youth Ministry whilst based in Hammersmith, working with Haynam Sham based in Croydon, whose internship was extended to cover the needs there. Following John Ho's internship, he became a pastoral worker in October 2023 and focuses on the university student ministry based in Soho.

劉浩然牧師（Pastor Ollie Knight）繼續負責下一代事工，這是教會英語事工的一部分，馮詠恩傳道（Charis）則於九月重新加入了下一代事工的教牧團隊，在 Hammersmith 指導青少年事工，並與位於凱敦堂的岑曦嵐姊妹（Haynam）合作，後者的實習期被延長以滿足那裡的需要。在何祉樺傳道（John）的實習期結束後，他於 2023 年 10 月成為教牧同工，主要負責蘇豪堂的大學生事工。

In consultation with the leaders of Colindale Congregation, a need has been identified for a Youth Ministry pastoral worker there. Therefore a recruitment process is underway to further expand the TNG Pastoral Team in response to the growing number of families with young people attending the church.

經與甘霖堂負責人協商，發現教會需要一名青少年事工教牧同工。因此，我們正在進行招聘，以進一步擴大 TNG 教牧團隊，以應對越來越多有青少年參加教會活動的家庭。

6. PLANS FOR FUTURE PERIODS 未來期間計劃

The Board has identified and endorsed the following Priorities:
理事會確定並批准了以下優先事項:

i. **Governance**: The Board continues to seek improvement to strengthen the current governance as headed by the Board so that the whole Church with its various centres and growing congregations may serve the church community with greater alignment to our vision and priorities and with a stronger sense of corporate identity.

治理： 理事會繼續尋求改進，以加強目前由理事會領導的管治，從而使整個教會及其各中心和不斷增長的會眾能夠更加配合我們的異象和優先事項，並以更強的團體認同感為教會社區服務。

The Board has produced an ordination policy which has been used for the ordination of Pastor Oliver Knight in 2021 and for Pastor Pui Yin Ho in 2023. The Church will continue to plan for the ordination for other suitable members of pastoral staff.

理事會已製定了按立政策，該政策已用於 2021 年按立劉浩然牧師和 2023 年按立何沛然為牧師。教會將繼續計劃按立其他合適的教牧同工。

The Board has put in place staff supervision and line-management structure to improve staff welfare and accountability, and will continue to monitor our staff's well-being.

理事會已建立了員工監督和直線管理結構，以改善員工福利和問責制，並將繼續監測員工的福利情況。

ii. **Invest in Future**: The Church currently meets in centres over six geographic locations (not including Seven Dials since it is under the administration of Soho). Each centre aims to provide services in three languages: Mandarin, English and Cantonese (although in some locations not all three languages are offered). Since COVID, online live-stream Sunday Services have been running in parallel with physical Sunday Service in most of our centres.

投資未來： 教會目前在六個地區的中心聚會（不包括 Seven Dials，因為它歸蘇豪福音堂管理）。每個中心的目標是提供三種語言的崇拜事工： 普通話、英語和粵語（但有些地方不提供所有三種語言）。自 COVID 以來，在線直播主日崇拜與大部分中心的實體主日崇拜同步進行。

The next generation is increasingly multi-cultural and their friends reflect the diversity of London. This has presented challenges in that each centre-based leadership now has to serve the local church community in a diverse manner. The next generation is also very adaptable to new technology and online gatherings.

下一代越來越具有多元文化，他們的朋友也反映了倫敦的多樣性。這帶來了挑戰，因為每個中心的領袖層現在都必須以多樣化的方式來服侍當地教會社區。下一代對新科技和在線聚會的適應能力也很強。

The church plant in Stratford is getting established and stabilised with its own staff and serving team. There is a steady but slowed down number of immigrants coming to the United Kingdom. We will continue to develop church plants to reach out to those already here or due to come. With an increase in families with youths and children, the church is actively recruiting to build the English speaking pastoral team to serve the future generation. The Board continues to review the deployment and recruitment of pastoral staff, including voluntary workers, as well as proposals for church plants, second services, and the rental of additional space for Sunday services and other activities. The Church will continue to identify, train and mentor capable staff members and volunteers to attend to the challenges and take on leadership role in each centre.

Stratford 的植堂正在穩定地建立，現已擁有自己的教牧同工和侍奉團隊。估計未來來英國的香港移民數量已穩定及放緩。我們將繼續探討發展植堂，接觸那些已經在這裡或即將來的移民。隨著有青少年或兒童的家庭的增加，教會正在積極招募操英語服侍下一代的教牧團隊。理事會將繼續探討教牧同工（包括義務同工）的調配和招聘，以及植堂、增添第二堂崇拜、租用額外空間進行主日崇拜和其他活動的建議。教會將繼續物色、培訓和指導有能力的同工和義工，以應對各中心的挑戰和擔當領導角色。

The Church held a staff retreat in July 2023 to discuss and plan for church growth. The theme of the retreat was "Transformational Church: Learning Jesus' way from the inside out". The purpose of the retreat was to enable the staff team to share and reach a common

understanding and agreement on the transformation. As a result, the preaching series for 2024 was created and used to take the church forward in this transformation journey.

本教會於 2023 年 7 月舉行了一次同工退修會，討論併計劃教會的發展。退修會的主題是「轉變的教會：由內而外學習耶穌的方式」。退修會的目的是讓同工團隊分享並就轉變達成共識和一致。因此，我們創建了 2024 年講道系列，並用它來帶領教會在這段轉變之旅中前進。

The church has continued to building up an e-library of teaching materials to support our preaching preparation.

教會繼續建立電子教材圖書館，以支持講道的準備。

Also, the church has connections with a few seminaries and evangelistic organisations in Hong Kong to explore ways to support the new immigrants with training programs and organised some musical evangelistic events to reach out to them.

此外，教會也接觸了一些香港的神學院和佈道團體，以探索如何藉著培訓來支援新移民和組織了一些音樂佈道活動，以接觸他們。

Ministries: As a church we believe that the spiritual wellbeing is of importance to all the charity work. In the coming year, we will continue to promote regular corporate and individual prayer groups at each centre. We will also aim to improve and consolidate biblical teachings so that our members would receive the spiritual nourishment they need, and make effective use of the available church resources. This is in-line with our growth plan as an Intentional Disciple-making Church. The focus is to help every believer become a disciple of Jesus Christ.

事工：作為一個教會，我們相信屬靈的健康對所有慈善工作都非常重要。來年，我們將繼續在各中心推廣定期的團體和個人禱告小組。我們還將致力於改進和鞏固聖經教導，使我們的成員能夠得到所需的屬靈滋養，並有效地利用現有的教會資源。這與我們作為一個銳意建造主門徒的教會的成長計劃是一致的。我們的重點是幫助每一位信徒成為耶穌基督的門徒。

As a Charity we are also aware of the needs in our communities. In the coming year, we will seek to work with various community projects to provide support to people affected by the economic downturn, illness and losses, such as counselling services, social economic projects such as foodbanks, elderly fellowships, English classes, and will collaborate with para-church organisations to deliver the services.

作為一家慈善機構，我們也意識到社區的需求。來年，我們將尋求與各種社區項目合作，為受經濟衰退、疾病和損失影響的人們提供支持，如心理輔導服務、社會經濟項目，如食物銀行、長者團契、英語班等，並將與準教會組織合作提供服務。

7. FINANCIAL REVIEW 財務審查

The church reported a net deficit of £23,369 for the year 2023, which is a significant improvement compared to the deficit of £161,458 reported in the previous year. Additionally, the deficit for 2023 is far below the £324,700 estimated in our budget.

教會在 2023 財年報告的淨赤字為 23,369 英鎊，和上一財年報告的 161,458 英鎊的赤字相比，有很大的改善。並且 2023 年度的赤字遠低於我們預算中預估的 324,700 英鎊。

The most significant expenditure for the church was the payroll, with £1,061,818 allocated for staff salaries and pensions. Moving forward, the board will continue to diligently review and monitor payroll expenses.

教會最主要的支出是工資，1,061,818 英鎊用於員工工資和養老金。今後，理事會將繼續認真審查和監督工資支出。

Donations and rental income play a vital role in supporting the church's objectives. In 2023 the accumulated Unrestricted Fund reserve currently stands at £726,737. Within this balance, a net unrestricted loss of £35,858 was incurred during the 2023 financial year.

捐款和租金收入在支持教堂實現目標方面發揮著至關重要的作用。2023 年，累計無限制基金儲備金目前為 726,737 英鎊。在這一餘額中，2023 財年無限制淨虧損為 35,858 英鎊。

As of the end of 2023, the Restricted Funds reserve amounts to £5,249,336, with a net profit of £12,489 attributed to all restricted funds in the 2023 financial year.
截至 2023 年底，受限基金儲備金為 5,249,336 英鎊，20223 財年所有受限基金的淨收入為 12,489 英鎊。

The Articles of Association empower the Board to invest cash which is not immediately required. We have decided to invest into a savings account and aim to generate interest income.
《教會公司章程》授權理事會投資非急需的現金。我們已決定將其投資於一個儲蓄賬戶，以獲得利息收入。

8. STATEMENT OF TRUSTEES' RESPONSIBILITIES 受託人責任聲明

The Trustees (who are also the Directors of the Chinese Church in London) are responsible for preparing the Annual 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 of 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.

受託人（同時也是倫敦中華基督教會的理事）負責根據適用法律和《英國會計準則》（英國公認會計慣例），包括《財務報告準則》第 102 條 「適用於英國和愛爾蘭共和國的財務報告準則」，編制年度報告和財務報表。公司法和適用於英格蘭及威爾士慈善機構的法律要求受託人編制每個財政年度的財務報表，真實、公平地反映該財政年度內慈善公司的財務狀況及其資源收入和使用情況，包括收入和支出。

In preparing these financial statements, the Trustees are required to:-
在編制這些財務報表時，受託人必須：

- Select suitable accounting policies and apply them consistently;
  選擇合適的會計政策並始終如一地加以應用；
- Observe the methods and principles of the Charities SORP;
  遵守《慈善機構財務報告準則》的方法和原則；
- Make judgements and estimates that are reasonable and prudent;
  做出合理審慎的判斷和估計；
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
  說明是否遵循了適用的會計準則，但財務報表中披露和解釋的任何重大偏離除外；以及
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charitable Company will continue to operate.
  以持續經營為基礎編制財務報表，除非不宜假定慈善公司將繼續運營。

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy the financial position of the Charity at any time, and to ensure that the financial statements comply with the Companies Act 2006, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

受託人負責保存適當的會計記錄，合理準確地披露慈善組織任何時候的財務狀況，並確保財務報表符合《2006 年公司法》、《2008 年慈善機構（賬目和報告）條例》以及信託契約的規定。他們還負責保護慈善組織的資產，並因此採取合理措施防止和發現欺詐及其他違規行為。根據《公司法》，除非受託人確信財務報表真實、公平地反映了慈善公司的財務狀況和公司在該期間的業績，否則不得批准財務報表。

The Trustees confirm that, in the case of each of the persons who are Trustees at the date of this report, the following applies:-
受託人確認，就本報告發布之日的每一位受託人而言，以下情況適用：-

- So far as each Trustee (Director) is aware there is no relevant audit information (information needed by the Company's auditors in connection with preparing their report) of which the Company's auditors are unaware; and

  就每位受託人（理事）所知，公司審計師並不知曉任何相關審計信息（公司審計師在編制報告時需要的信息）；以及

- Each Trustee (Director) has taken all the steps necessary to make herself/himself aware of and disclose any relevant audit information, and to establish that the Company's auditors are aware of that information.

  每位受託人（理事）都已採取一切必要措施，使自己了解並披露任何相關的審計信息，並確保公司的審計師了解這些信息。

9. AUDITORS 審計師

The Trustees have consented to treating the appointment of Knox Cropper as extending to Knox Cropper LLP.

受託人同意將 Knox Cropper 的任命延伸至 Knox Cropper 有限責任公司。

A resolution to re-appoint Knox Cropper as auditors of the Chinese Church in London will be put to members at the forthcoming Annual General Meeting.

在即將召開的常年會友大會上，將向會友們提出一項決議，重新任命 Knox Cropper 為倫敦中華基督教會的審計師。

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

本報告是根據 2006 年《公司法》第 15 部分有關小型公司的特別規定編寫的。

Approved by the trustees and signed on their behalf by:
經受託人批准並由以下人員代表受託人簽署：

C S Wong

.....

Chairman 主席

Deacon Che Sheung Wong 黃志尚執事

Date: 08 August 2024 **日期**: 2024 年 8 月 8 日

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHINESE CHURCH IN LONDON FOR THE YEAR ENDED 31 DECEMBER 2023

獨立審計師向倫敦中華基督教會會友提交的 2023 年度審計報告

截至 2023 年 12 月 31 日

Opinion

We have audited the financial statements of Chinese Church in London (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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 of Ireland'.

意見

我們已審計倫敦中華基督教會（「慈善公司」）截至 2022 年 12 月 31 日止年度的財務報表，包括財務活動表（包括收支賬目）、資產負債表、現金流量表和財務報表附註，包括重要會計政策摘要。編制過程中採用的財務報告框架是適用法律和《英國會計準則》（《英國公認會計實務》），包括《財務報告準則》第 102 條「適用於英國和愛爾蘭共和國的財務報告準則」。

In our opinion the financial statements:

我們認為財務報表：

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources for the period then ended;
  真實公允地反映了截至 2023 年 12 月 31 日慈善公司的財務狀況，以及截至該日的財務期的資金流入和資金運用情況；

- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
  已按照《英國公認會計實務》，包括《財務報告準則》第 102 條「適用於英國和愛爾蘭共和國的財務報告準則」妥善編制；以及

- Have been prepared in accordance with the requirements of the Companies Act 2006.
  按照 2006 年《公司法》的要求編制。

Basis for opinion 意見的依據

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard,

and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

我們的審計是根據《國際審計準則》（英國）（ISAs (UK)）和適用法律進行的。我們根據這些準則所承擔的責任在我們報告的「審計員對財務報表審計的責任」部分作了進一步說明。根據英國與財務報表審計相關的道德要求，包括英國財務報告委員會的道德標準，我們獨立於該慈善公司，並已根據這些要求履行了其他道德責任。我們相信，我們獲得的審計證據為我們發表審計意見提供了充分和適當的依據。

Conclusions relating to going concern 關於持續經營的結論

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
在審計財務報表時，我們得出的結論是，受託人在編制財務報表時使用持續經營會計基礎是適當的。

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

根據我們所做的審計工作，我們沒有發現任何與事件或情況有關的重大不確定因素，單獨或共同可能會對慈善公司自財務報表授權發布之日起至少十二個月內持續經營的能力產生重大疑問。

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.
本報告的相關章節闡述了我們和受託人在持續經營方面的責任。

Other information 其他信息

The other information comprises the information included in the Report of the Trustees', other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.
其他信息包括《受託人報告》中除財務報表和我們的審計報告之外的其他信息。其他信息由受託人負責。

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.
我們對財務報表的意見不包括其他信息，除非我們在報告中另有明確說明，我們不對其發表任何形式的保證結論。

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material

misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

在審計財務報表時，我們的責任是閱讀其他信息，並在閱讀時考慮其他信息是否與財務報表或我們在審計中獲得的知識存在重大不一致，或是否存在重大錯報。如果我們發現此類重大不一致或明顯的重大錯報，我們必須確定財務報表是否存在重大錯報或其他信息是否存在重大錯報。如果根據我們所做的工作，我們得出結論認為其他信息存在重大錯報，我們必須報告這一事實。我們在這方面沒有什麼可報告的。

Opinion on other matters prescribed by the Companies Act 2006
關於 2006 年《公司法》規定的其他事項的意見

In our opinion, based on the work undertaken in the course of the audit:
根據審計過程中開展的工作，我們認為：

- the information given in the Report of the Trustees, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
  受託人報告中提供的信息（包括為公司法目的編寫的理事報告）與編制財務報表的財政年度的財務報表一致；以及

- the directors' report, included within the Report of the Trustees, has been prepared in accordance with applicable legal requirements.
  受託人報告中的理事報告是根據適用的法律要求編寫的。

Matters on which we are Required to Report by Exception 我們需要例外報告的事項

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees'.
根據審計過程中對慈善公司及其環境的了解和认知，我們未發現受託人報告中存在重大錯報。

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:
對於《2006 年公司法》要求我們向您報告的下列事項，如果我們認為：

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of Trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

- 沒有保存適當的會計記錄，或沒有從我們沒有訪問過的分支機構收到足以供我們審計的報表；或
- 財務報表與會計記錄和報表不符；或
- 未按法律規定披露受託人的某些酬金；或
- 我們沒有收到審計所需的全部資料和解釋；或
- 受託人無權根據小型公司製度編制財務報表，也無權利用小型公司豁免編制戰略報告的規定或編制受託人報告。

Responsibilities of Trustees 受託人責任

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

正如《受託人責任聲明》中所詳細解釋的，受託人（就公司法而言，受託人也是慈善公司的理事）負責編制財務報表，並確保財務報表真實、公允地反映了情況，同時負責實施理事確定的必要內部控制，以確保編制的財務報表不存在因欺詐或錯誤而導致的重大錯報。

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the governors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

在編制財務報表時，受託人負責評估公司持續經營的能力，在適用情況下披露與持續經營有關的事項，並採用持續經營會計基礎，除非治理者打算清算公司或停止運營，或別無其他現實可行的選擇。

Auditor's responsibilities for the audit of the financial statements
審計師對財務報表審計的責任

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

我們的目標是合理確定財務報表整體上是否存在因欺詐或錯誤導致的重大錯報，並出具包含我們意見的審計報告。合理保證是一種高水平的保證，但並不保證根據《國際審計準則》（英國）進行的審計一定能發現存在的重大錯報。錯報可能源於欺詐或錯誤，如果個別或總體錯報可合理預期會影響用戶根據這些財務報表做出的經濟決策，則被視為重大錯報。

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

包括欺詐在內的違規行為是指不遵守法律法規的情況。我們根據上述職責設計程序，以發現包括欺詐在內的違規行為方面的重大錯報。我們的程序在多大程度上能夠發現違規行為，包括欺詐行為，詳述如下：

- The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

- 慈善公司必須遵守公司法和慈善法，根據我們對其活動的了解，我們發現準確說明受限資金的法律要求至關重要。
- 我們通過與管理層的討論以及對成文的政策、程序和控制措施的審查，了解了慈善公司如何遵守其法律和監管框架，包括對受限資金進行適當說明的要求。
- 審計團隊在審計慈善機構方面經驗豐富，他們考慮了慈善公司出現重大錯報的可能性以及欺詐可能發生的方式。我們的考慮因素包括管理層越權的風險。
- 我們的做法是檢查所有限定用途的收入是否得到適當確認和單獨入賬，並確保只有有效和適當的支出才記入限定用途的基金。這包括審查分錄調整和異常交易。

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

有關我們對財務報表審計責任的進一步說明，請訪問財務報告委員會的網站：
https://www.frc.org.uk/auditorsresponsibilities。該說明構成我們審計報告的一部分。

Use of our report 報告的使用

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or

assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

根據《2006 年公司法》第 16 部分第 3 章的規定，本報告僅面向公司的全體成員。我們開展審計工作的目的是向慈善公司的成員陳述我們必須在審計報告中向他們陳述的事項，而非其他目的。在法律允許的最大範圍內，我們不接受或承擔除慈善公司和作為一個整體的慈善公司成員以外的任何人對我們的審計工作、本報告或我們形成的意見的責任。



Richard Billinghurst FCA 英國金融行為監管局

Senior Statutory Auditor 高級法定審計師

for and on behalf of Knox Cropper 代表 LLP Knox Cropper LLP

Chartered Accountants and registered Auditors 特許會計師和註冊審計師

65 Leadenhall Street
London
EC3A 2AD

Date: 19th September 2024
日期:

CHINESE CHURCH IN LONDON
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023
倫敦中華基督教會
截至二零二三年十二月三十壹日 財務報告表

	NOTE 附注	Unrestricted Funds 無限制基金	Restricted Funds 限制基金	Total Funds 2023 基金合共	Total Funds 2022 基金合共
INCOME FROM 收入		£	£	£	£
Donations and Legacies 捐款及遺產	2	1,365,027	327,242	1,692,269	1,301,573
Other Trading Activities 租金和其他收入	3	82,420	-	82,420	113,465
Investments 銀行利息		6,101	-	6,101	825
TOTAL INCOME 總收入		1,453,548	327,242	1,780,790	1,415,863
EXPENDITURE ON 支出					
Raising Funds 籌款		-	-	-	-
Charitable Activities 直接支出	4	1,489,406	314,752	1,804,158	1,577,321
TOTAL EXPENDITURE 總支出		1,489,406	314,752	1,804,158	1,577,321
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR 年度淨收入		(35,858)	12,490	(23,368)	(161,458)
RECONCILIATION OF FUNDS:					
Balance b/f at 1st January 2023 承前期結算		762,595	5,236,847	5,999,442	6,160,900
Balance c/f at 31st December 2023 本年度結算		£726,737	£5,249,336	£5,976,073	£5,999,442

All activities reported above are continuing activities. Fore last year's figure please see Note 19.
上述所有活動均為持續性活動。去年的數字請參見附註 19。

CHINESE CHURCH IN LONDON
BALANCE SHEET AS AT 31 DECEMBER 2023
倫敦中華基督教會
截至二零二三年十二月三十壹日 資產負債表

	Note	2023		2022	
FIXED ASSETS 固定資產		£	£	£	£
Tangible Fixed Assets 有形資產					
Land and buildings 地產及物業			2,967,108		3,022,819
Building improvements 建築物改善			1,712,261		1,782,119
Fixtures & Fittings 固定建築裝設			6,514		10,311
Office Furniture and Equipment 辦公室傢俱及器材			5,907		2,741
	13		4,691,790		4,817,991
CURRENT ASSETS 流動資產					
Debtors 債務人	14	119,953		103,583	
Cash at Bank and in Hand 現金及存款	15	1,309,306		1,220,774	
		1,429,259		1,324,357	
CREDITORS: Amounts falling due within one year 短期借貸人	16	(144,975)		(142,906)	
NET CURRENT ASSETS 流動資產淨值			1,284,284		1,181,451
TOTAL ASSETS LESS CURRENT LIABILITIES 流動資產減現存債項			5,976,074		5,999,442
TOTAL NET ASSETS 資產淨值			£5,976,074		£5,999,442
FUNDS 基金					
Unrestricted 無限制基金			726,737		762,595
Restricted 限制基金	17		5,249,337		5,236,847
TOTAL FUNDS 基金總數			£5,976,074		£ 5,999,442

The Financial Statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

財務報表是根據《2006 年公司法》第 15 部分有關小型慈善公司的特別規定編制的。

The Financial Statements were approved by the Trustees on 08 August 2024.
財務報表於 2024 年 8 月 08 日獲得受託人批准。

C S Wong

Chairman (Deacon Che Sheung Wong)
主席 (黃志尚執事)

Church Treasurer (Yufan, Chen)
教會司庫 (陳雨帆)

Date: 08 August 2024　日期: 2024 年 8 月 8 日

Company No. 05285135

CHINESE CHURCH IN LONDON
STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2023
倫敦中華基督教會
截至二零二三年十二月三十壹日 現金流量表

	2023		2022	
	£	£	£	£
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES				
年度淨現金 提供/（用於）經營活動		96,006		(43,106)
CASH FLOWS FROM INVESTING ACTIVITIES				
投資活動現金流				
Investment Income 投資收入	6,101		825	
Purchase of Property, Plant & Equipment				
購買物業，廠房及設備	(13,575)		(3,494)	
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES				
年度淨現金 提供/（用於）投資活動		(7,474)		(2,669)
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動現金流				
Repayments of Borrowing 借款還款	-		-	
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES				
年度淨現金 提供/（用於）融資活動		-		-
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR				
現金及現金等價物變動		88,532		(45,775)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR				
年初現金及現金等價物		1,220,774		1,266,549
CASH AND CASH EQUIVALENTS AT END OF YEAR				
年終現金及現金等價物		£1,309,306		£1,220,774

CHINESE CHURCH IN LONDON
STATEMENT OF CASH FLOWS (CONTINUED)
AS AT 31 DECEMBER 2023
倫敦中華基督教會
截至二零二三年十二月三十壹日 現金流量表（續）

ANALYSIS OF CHANGES IN NET DEBT 淨債務變動分析

	As at 截至 01/01/2023	Cash flows 現金流	Loans converted to donations 貸款轉換為捐款	As at 截至 31/12/2023
Cash at bank 現金與存款	1,220,774	88,532	-	1,309,306
Building Fund Interest-free loans 建堂基金免息貸款	(82,000)	-	-	(82,000)
TOTAL	£1,138,774	£88,532	£-	£1,227,306

RECONCILIATION OF NET INCOME/ (EXPENDITURE) TO NET CASH FLOW FROM OPERATIONS

	2023 £	2022 £
Net income/(expenditure) for the year 年度淨收入/（支出）	(23,368)	(161,458)
Adjustments for:		
Investment income 投資收入	(6,101)	(825)
Depreciation 折舊	139,776	137,351
(Increase)/Decrease in Debtors（增加）/ 減少債務人	(16,370)	25,470
Increase in Creditors 增加 /（減少）借貸人	2,069	(43,644)
	96,006	(43,106)
Investment Income 投資收入	6,101	825
Purchase of Property, Plant & Equipment 購買物業，廠房及設備	(13,575)	(3,493)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR 現金及現金等價物變動	**88,532**	**(45,775)**

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
倫敦中華基督教會
截至二零二三年十二月三十壹日 財 務 報 表 附 注

1. ACCOUNTING POLICIES 會計政策

(a) Basis of Accounting 會計基礎

These accounts have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard 102, the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102). The company is a public benefit entity.
這些賬目是按照歷史成本慣例、財務報告標準 102、2006 年公司法以及慈善機構會計和報告建議實踐聲明 (FRS 102) 的要求編制的。 該公司是一個公益實體。

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. 受託人認為，慈善機構持續經營的能力不存在重大不確定性。

The presentational currency of the financial statements is Pound Sterling (£).
財務報表的列報貨幣為英鎊（£）。

(b) Fixed Assets 固定資產

Fixed assets are disclosed at cost net of depreciation to date. The cost of minor additions or those costing below £ 500are not capitalised and are written off in the year of purchase. Assets transferred from the predecessor charity have been recorded at cost equivalent to their net book value in the predecessor charity at the date of transfer.
固定資產按迄今為止扣除折舊的成本披露。 從前任慈善機構轉移的資產已按相當於其在轉移日在前任慈善機構的賬面淨值的成本記錄。

(c) Depreciation 折舊

Depreciation of fixed assets is calculated on cost at rates estimated to write off the assets, by equal instalments, over their expected working lives. Fixtures and fittings and office equipment are written off on a straight line basis over 5 years and 3 years respectively. Buildings and building improvements have been depreciated over the life of the property which has been estimated at 50 years. As a result of a review of the depreciation policy, the installed lift is being written off over its remaining useful life. The cost of improvements at the United Reform Church are depreciated over 20 years. Depreciation charges on assets transferred from the predecessor charity continue to be applied on the basis of cost to the predecessor charity and the predecessor charity's estimate of economic life.
固定資產折舊按成本按預計使用年限內等額分期沖銷的估計比率計算。 固定裝置及裝置和辦公設備分別按直線法按 5 年和 3 年核銷。 建築物和建築物改良設施在財產的使用壽命（估計為 50 年）內計提折舊。 根據對折舊政策的審查，已安裝的電梯將在其剩餘使用壽命內註銷。 聯合改革教會的改進費用在 20 年內折舊。 從前任慈善機構轉移的資產的折舊費用繼續根據前任慈善機構的成本和前任慈善機構對經濟壽命的估計進行計算。

(d) Income 收入

All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, covenants and legacies are credited to the accounts in the year in which they are receivable, grossed up for tax recoverable where appropriate.

Interest is credited to the accounts in the year in which it is receivable.

一旦慈善公司有權獲得資金、滿足收入項目所附的任何績效條件、很可能收到收入且金額能夠可靠地計量，所有收入均在財務活動表中確認。

捐贈、契約和遺產均記入應收當年的賬戶，並在適當情況下匯總為可退稅。

利息在應收當年記入賬戶。

(e) **Value Added Tax 增值稅**

The Charity is not registered for VAT and accordingly, where applicable, all costs and expenditure incurred are shown inclusive of VAT.
該慈善機構未登記增值稅，因此，在適用的情況下，所產生的所有成本和支出均包含增值稅。

(f) **Funds 資金**

Unrestricted funds are those funds, which can be used at the Trustees' discretion. Restricted Funds are funds whose purposes have been restricted by the donor.
無限制資金是指受託人可以自行決定使用的資金。 受限資金是指其用途受到捐助者限制的資金。

(g) **Expenditure 支出**

Charitable expenditure comprises direct expenditure attributable to the charitable objectives or activities and support costs. Where costs cannot be attributed, they have been apportioned to charitable objectives or activities according to the time or resources spent on each. Support costs are those functions that assist the work of the charitable company but do not directly undertake fundraising or charitable activities. Support costs include general overheads and governance costs (those costs incurred in the governance of the charitable company and its assets and are primarily associated with constitutional and statutory requirements).
慈善支出包括可歸因於慈善目標或活動的直接支出以及支持費用。 如果成本無法歸屬，則根據每項目標或活動所花費的時間或資源將其分配給慈善目標或活動。 支持成本是指協助慈善公司工作但不直接進行籌款或慈善活動的職能。 支持成本包括一般管理費用和治理成本（在慈善公司及其資產的治理中產生的成本，主要與憲法和法定要求相關）。

(h) **Grants 補助金**

Grants payable are charged in the year when the offer is conveyed to the recipient.
應付贈款在向受贈者傳達要約當年收取。

(i) **Pensions 養老金**

The Charity contributes to defined contribution pension schemes and the pension charge represents the amount payable by the charity to the schemes in respect of the year.
慈善機構向固定繳款養老金計劃供款，養老金費用代表慈善機構當年向該計劃支付的金額。

(j) **Key Judgements and Estimates 主要判斷和估計**

(i) Financial instrument classification 財務工具分類

The classification of financial instruments, both assets and liabilities, as 'basic' or 'other' requires judgement as to whether all applicable conditions as basic are met. This includes the type of investment or loan and its return. The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently valued at their settlement value.

將財務工具（包括資產和負債）歸類為「基本」或「其他」，需要判斷是否滿足基本的所有適用條件。這包括投資或貸款的類型及其回報。慈善機構只擁有符合基本金融工具條件的金融資產和負債。這些資產和負債最初按交易價值確認，隨後按結算價值估值。

(ii) Useful life of functional properties 功能性財產的使用年限

The remaining useful life of depreciable properties is reviewed by management at each reporting date and, if necessary, the depreciation charge adjusted accordingly.

管理層在每個報告日期都會對可折舊財產的剩餘使用年限進行審查，如有必要，會對折舊費用做出相應調整。

(k) Short-term debtors and creditors 短期債務人和債權人

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

當慈善機構在滿足任何履約條件後在法律上有權獲得收入、能夠可靠地衡量金額且有可能收到收入時，債務人即被確認。當慈善機構因過去的事件而負有向第三方付款的現有法律或推定義務，很可能需要清償債務，且清償債務的金額能夠可靠地計量或估算時，則確認債權人。

(l) Cash and Cash Equivalents 現金及現金等價物

Cash and Cash Equivalents in the Statement of Financial Position comprise cash at bank and in hand and short term deposits with an original maturity of three months or less. For the purpose of the Statement of Cash Flows cash and cash equivalents are as defined above net of outstanding bank overdrafts if they exist.

財務報表中的現金及現金等價物包括銀行存款、庫存現金以及原始期限為三個月或更短的短期存款。就現金流量表而言，現金及現金等價物如上文所定義，如存在未清償銀行透支，則減去未清償銀行透支。

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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倫敦中華基督教會
截至二零二三年十二月三十壹日 財 務 報 表 附 注 (續)

2. DONATIONS AND LEGACIES 捐款及遺產

	Unrestricted Fund 無限制基金	Restricted Fund 限制基金	2023 Total 合共	2022 Total 合共
	£	£	£	£
Cantonese 粵語堂	290,675	87,534	378,209	249,409
Mandarin 國語堂	116,071	22,111	138,182	140,120
Truth and Grace 英文堂	99,043	22,578	121,621	130,774
New Soho 蘇豪福音堂	358,566	111,580	470,146	366,646
Hounslow 豪士羅堂	33,221	11,199	44,420	33,212
Croydon 凱敦堂	138,202	27,838	166,040	125,812
Colindale 甘霖堂	155,917	20,119	176,036	150,658
Stratford 東鄰堂	96,716	18.295	115,010	-
Office 教會辦公室	76,616	5,988	82,604	104,942
	£ 1,365,027	£ 327,242	£ 1,692,268	£ 1,301,573

3. OTHER TRADING ACTIVITIES 租金及其他收入

	2023	2022
	£	£
Book sales 書攤收入	400	760
Rental 租金	76,887	73,523
Sundry Income 雜項收入	1,679	15,180
Lunch ministry income 午餐事工收入	3,454	-
Education Conference Income 教育營會收入	-	24,002
	£ 82,420	£ 113,465

4. CHARITABLE EXPENDITURE 慈善支出

	Direct Costs 直接費用 (Note 6)	Support Costs 扶助費用 (Note 7)	2023 Total 合共	2022 Total 合共
	£	£	£	£
Pastoral 教牧	594,730	135,174	729,904	597,117
Outreach 佈道	362,962	64,292	427,254	404,669
Welfare 福利	233,936	61,031	294,967	228,844
Building 建堂	243,036	108,997	352,033	346,691
Total 合共	£ 1,434,664	£ 369,494	£ 1,804,158	£ 1,577,321

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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5(a).EMPLOYEE COSTS 同工開支

	2023	2022
	£	£
Salaries and wages 薪金	927,352	790,439
Social Security 社會保障金	89,455	76,209
Pension 退休金	45,011	39,563
Total Head Office Salaries 合共	£ 1,061,818	£ 906,211

The average number of employees during the year was 30 (2022: 29).
本年度的平均員工人數為 30 人（2022 年：29 人）。

The Key management personnel of the Church are those persons having authority and responsibility for planning, directing and controlling the activities of the Church, directly or indirectly, including any trustee of the Church. In addition to the trustees, they comprise of the senior staff members detailed in the Administrative Details. No employee earned more than £60,000 during the year.
教會的主要管理人員是那些有權力和責任直接或間接規劃、指導和管控教會活動的人，包括教會的任何受託人。除受託人外，他們還包括行政細節中詳述的高級職員。本年度，沒有僱員的收入超過 60,000 英鎊。

5(b). TRUSTEE'S REMUNERATION AND EXPENSES 信托人酬金及開支

During the year, two (2022: Pastor T S Lau) of the trustees received remuneration and expenses. However, these payments relate to their capacity as pastors or spiritual leaders, rather than as trustees of the Church. It is an accepted practice in religious organisations for the ministers to take an active role in the Church Board to guide the Church in its affairs.
本年度內，2 名（2022 年：劉德新牧師 1 名）受託人領取報酬及費用。 然而，這些報酬與他們作為牧師或屬靈領袖的身份有關，而不是作為教會受託人的身份。 牧師在教會理事會中發揮積極作用，指導教會事務，這是宗教組織中公認的做法。

Remuneration paid in the year: 今年的薪酬支付	2023	2022
	£	£
Pastor Pui Ho 何沛然牧師	6,667	
Pastor Y Y Siu 蕭旭欣牧師	47,088	40,150
	£53,755	£40,150

CHINESE CHURCH IN LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
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6. DIRECT COSTS 直接費用

	Pastoral 教牧	Outreach 佈道	Welfare 福利	Building 建堂	2023 合共	2022 合共
	£	£	£	£	£	£
Staff Costs 同工支出	446,501	148,834	148,834		744,169	587,881
Staff ancillary costs 同工其他支出	12,341	6,171	2,057		20,569	31,510
Congregational Cost 堂會支出	131,519	65,760	21,920		219,199	135,687
Licences and Subscriptions 許可證和訂閱	1,941	970	323		3,234	2,166
TNG Ministry 下一代事工	892	446	149		1,487	1,414
Speakers Fees 講員費	-	-	-		-	935
Outreach 佈道		-			-	1,650
Home Missionaries 本地宣教士		13,864			13,864	42,347
Fellowship/Retreats 團契/退修	-	-	-		-	145
Other 其他	509	254	85		848	4,066
Carelinks 愛心聯繫			46,190		46,190	19,070
Property Depreciatio 物業折舊				128,204	128,204	128,072
Mission Costs 宣教事工		11,665			11,665	3,828
Mission Grants 宣教資助		114,485			114,485	121,146
Love Gift 福利資助			7,800		7,800	9,531
* Student Grants 神學生資助			6,408		6,408	(21,234)
Combined Church Activities 教會活動	1,027	513	170		1,710	(3,018)
Premises 場地使用支出				114,832	114,832	109,335
Education Conference Fund expense 教育營會基金費用						23,358
Total 合共	£594,730	£362,962	£233,936	£ 243,036	£1,434,664	£1,197,889

*Student grants awarded in 2021 but not utilised were written back in 2022, exceeding grants awarded in 2022.
2021 年授予但未使用的學生助學金已於 2022 年回寫，超過了 2022 年授予的助學金。

CHINESE CHURCH IN LONDON
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7. SUPPORT COSTS 扶助費用

	Pastoral 教牧 £	Outreach 佈道 £	Welfare 福利 £	Building 建堂 £	2023 合共 £	2022 合共 £
Staff Costs 同工支出	109,604	54,803	54,803	98,439	317,649	318,330
Postage/Stationery/Bank charges 郵費及文具和銀行收費	9,784	4,891	1,630		16,305	14,990
Audit Fees 核數費	1,740	1,740	1,740	1,740	6,960	9,900
Legal and Professional 法律及專業費用	368	122	122	612	1,224	1,224
Depreciation 折舊	5,786	1,157	1,157	3,472	11,572	9,279
Office Costs 辦公室費用	7,892	1,579	1,579	4,734	15,784	25,709
Total 合共	£135,174	£64,292	£61,031	£108,997	£369,494	£379,432

8. TAXATION 稅務

Chinese Church in London is a registered charity and is potentially exempt from taxation in respect of income and capital gains received within the categories covered by Part 11 of the Corporation Tax Act 2011 to the extent that such income or gains is applied exclusively to charitable purposes.

倫敦中華基督教會是一家註冊慈善機構，在《2011 年公司稅法》第 11 部分所涵蓋的類別內獲得的收入和資本收益，當專門用於慈善目的，則可以免稅。

9. CARELINKS DONATIONS 愛心聯繫捐款

	2023 £	2022 £
Tamar (All Souls Church) 他瑪事工	5,509	4,540
Christian Centre for Gambling Rehabilitation 福音戒賭中心	10,559	9,458
Tear Fund 淚基金	11,018	9,080
Cedar Fund 施達基金	7,345	4,540
Chinese Association for Cancer Care 英國華人關懷癌症協會	9,180	8,323
Carelinks expenses 愛心聯繫支出	480	117
New Leaf Counselling Centre 新葉心理輔導中心	2,099	1,837
Unpaid donations written back 未支付捐款已寫回	-	(18,825)
	£46,190	£19,070

10. GRANTS FOR MISSION WORK 差傳資助金

The Charity made institutional grants to Christian organisations, to support mission work in the UK and overseas, as follows:

該慈善機構向基督教組織提供機構撥款，以支持英國和海外的宣教工作，具體如下：

	2023	2022
	£	£
Overseas Missionary Fellowship 海外基督使團	13,010	9,095
Operation Mobilisation 信徒動員會	13,010	12,415
Jian Hua Foundation (Hong Kong) 建華基金會	1,000	2,235
Home of Loving Faithfulness (Hong Kong) 可愛忠實之家	-	160
Chinese Overseas Christian Mission 基督教華僑佈道會	10,500	10,000
Church Mission Society 英國聖公會差會	-	320
WEC International 環球福音會	9,840	9,595
Christ Transcending Poverty Church 超窮教會	-	320
Pioneers	9,340	9,320
YWAM	9,350	9,300
Global Connection	375	500
Christmas Gift to missionaries 宣教士聖誕禮物	500	500
Oxford Centre For Mission Studies	-	-
	£66,925	£63,760

The Charity also made individual grants to 13 Christian professional working in China, Thailand, Algeria and Albania. In the current year, these totalled £47,560 (2022: £45,540).

該慈善機構還向在中國、泰國、阿爾及利亞和阿爾巴尼亞工作的 13 名基督教專業人士提供了個人資助。今年的總金額為 47,560 英鎊。（2022 年：45,540 英鎊）。

11. STUDENT GRANTS 神學生資助金

The Charity gave student grants totalling £6,408 (2022: £4,045) to 2 individuals (2022: 1 individual) in the UK to support them in their theological studies.

該慈善機構向英國的 2 人（2022 年：1 人）提供了總計 6,408 英鎊（2022 年：4,045 英鎊）的學生助學金，以支持他們的神學學習。

12. PENSION COMMITMENTS 退休金

The Charity contributed to a defined contribution pension scheme for several employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions due to the fund were £nil (2022: £nil). Total premiums payable in the year were £45,010.68 (2022: £39,563).

該慈善機構為多名員工提供了固定繳款養老金計劃。 該計劃的資產與慈善機構的資產分開存放在一個獨立管理的基金中。 截至資產負債表日，該基金的未繳繳款為零英鎊（2022 年：零英鎊）。 本年度應付保費總額為 45,010.68 英鎊（2022 年：39,563 英鎊）。

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FOR THE YEAR ENDED 31 DECEMBER 2023
倫敦中華基督教會
截至二零二三年十二月三十壹日 財 務 報 表 附 注 （續）

13. TANGIBLE FIXED ASSETS 有形固定資產

Cost 開銷:	Land & Buildings 建築物	Improvements 改善	Fixture & Fittings 固定建築裝設	Office Furniture and Equipment 辦公室傢俱及器材	Total 合共
	£	£	£	£	£
At 1st January 2023 承前期開銷結算	3,856,344	2,952,433	275,535	58,941	**7,143,253**
Additions 增添	-	2,634	3,120	7,821	**13,575**
At 31st December 2023 本年度開銷結算	£3,856,344	£2,955,067	£278,655	£66,762	**£7,156,828**
Accumulated Depreciation					
At 1st January 2023 承前期開銷結算	833,525	1,170,313	265,224	56,199	**2,325,261**
Charge for Year	55,711	72,493	6,917	4,655	**139,776**
At 31st December 2023 本年度開銷結算	£889,236	£1,242,807	£272,141	£60,855	**£2,465,039**
Net Book Value 帳面淨值:					
At 31st December 2023 二三年十二月三十一日	£2,967,108	£1,712,261	£6,514	£5,907	**£4,691,790**
At 31st December 2022 二二年十二月三十一日	£3,022,819	£1,782,119	£10,311	£2,741	**£4,817,991**

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
倫敦中華基督教會
截至二零二三年十二月三十壹日 財 務 報 表 附 注 （續）

14. DEBTORS 債務人

	2023 £	2022 £
Prepayments and accrued income 預先支付及應計收入	93,501	34,204
HM Revenue and Customs 稅務局	24,828	68,299
Accounts receivable 應收賬款	1,624	1,080
	£ 119,953	£ 103,583

15. CASH AT BANK AND IN HAND 現金與存款

	2023 £	2022 £
Current Accounts 支票户口存款	242,954	67,952
Paypal Accounts 户口存款	18,661	10,486
Deposit Accounts 支票户口存款	546,561	641,426
Treasury Deposits 支票户口存款	500,000	500,000
Cash 現金	1,130	910
	£ 1,309,306	£ 1,220,774

16. LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR 債項：短期借貸人

	2023 £	2022 £
*Building fund interest free loans 建堂/物業管理基金免息貸款	82,000	82,000
Trade Creditors 貿易借貸人	3,948	3,937
Accruals and Deferred Income 預估及延期收入	14,846	29,841
HM Revenue and Customs 稅務局	30,619	18,022
Carelinks support 愛心聯繫應付款項	12,752	9,106
Net Pay Control 淨工資控制	810	-
	£ 144,976	£ 142,906

* These are short term unsecured loans from members of Chinese Church in London.
這些是倫敦中華基督教會會友提供的短期無擔保貸款。

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
倫敦中華基督教會
截至二零二三年十二月三十壹日 財 務 報 表 附 注 （續）

17. RESTRICTED FUNDS 限制基金

The income funds of the Church include restricted funds comprising the following unexpended balances of donations and grants held on trust to be applied for specific purposes:
教會的收入基金包括限制性基金，包括以下未支出的捐款和信託基金餘額，用於特定目的:

Year ended 31 December 2023	Balance b/f 承前期結算 £	Income Received 收入 £	Expenditure Paid 支出 £	Balance c/f 2023 本年度結算 £
Building Fund 建堂/物業管理基金	4,749,283	66,711	(128,204)	4,687,790
Mission Fund 差傳基金	139,756	150,394	(123,061)	167,090
Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金	125,665	-	(3,089)	122,576
Theological Education Fund 神學基金	78,928	16,084	(6,408)	88,604
Communion Fund 愛心奉獻	90,529	47,202	(7,800)	129,931
Carelinks Funds 愛心聯繫基金	52,686	46,851	(46,190)	53,347
Education and Conference Fund 教育營會基金	-	-	-	-
	£5,236,847	£327,242	£(314,752)	£5,249,337

Year ended 31 December 2022	Balance b/f 承前期結算 £	Income Received 收入 £	Expenditure Paid 支出 £	Transfers In/ (out) 轉入/ (轉出) £	Balance c/f 2022 本年度結算 £
Building Fund 建堂/物業管理基金	4,853,900	43,455	(148,073)	-	4,749,282
Mission Fund 差傳基金	125,916	121,409	(114,974)	7,405	139,756
Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金	143,070	-	(10,000)	(7,405)	125,665
Theological Education Fund 神學基金	44,618	13,076	21,234	-	78,928
Communion Fund 愛心奉獻	71,377	28,684	(9,531)	-	90,530
Carelinks Funds 愛心聯繫基金	32,530	39,226	(19,070)	-	52,686
Education and Conference Fund 教育營會基金	(644)	24,002	(23,358)	-	-
	£5,270,767	£269,852	£(303,772)	£-	£5,236,847

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
倫敦中華基督教會
截至二零二三年十二月三十壹日 財 務 報 表 附 注 （續）

17. RESTRICTED FUNDS (CONTINUED) 限制基金（續）

The purposes of the restricted funds are as follows: 限制性資金用途如下：

Building Fund 建堂/物業管理基金

Represents sums already expended on the purchase and refurbishment of property and sums committed to meet future major refurbishment costs. There is currently a shortfall in funding for the Building Fund which has been funded from general funds as indicated by the analysis of net assets in note 17.
代表已用於購買和翻新物業的金額以及承諾用於支付未來主要翻新費用的金額。正如附註 17 中的淨資產分析所示，目前建堂/物業管理基金的資金存在短缺，該基金由常費基金提供資金。

Mission Fund 差傳基金

For support of Church's missionaries and mission organisations, both locally and overseas; to fund any Church activities associated with the furtherance of the cause of Christ in mission field in the UK and abroad.
支持教會在本地和海外的宣教士和宣教組織； 資助在英國和國外宣教領域推進基督教事工相關的任何教會活動。

Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金

Fund from Dr Peter Chow's legacy for the training and education of mission educators and professionals.
周照文醫生遺產中的基金，用於宣教教育工作者和專業人士的培訓和教育。

Theological Education Fund 神學基金

To fund scholarships for students pursuing theological studies with a view to full-time ministry; students are not expected to repay the Church, upon completion of their studies.
為從事神學研究以從事全職事工的學生提供獎學金； 學生完成學業後無需償還教會費用。

Communion Fund 愛心奉獻

To fund monetary gifts for any brothers and sisters in Christ who are in unexpected financial difficulties, in the UK and abroad.
為英國和國外遇到意外經濟困難的基督徒兄弟姐妹提供金錢禮物。

Carelinks Funds 愛心聯繫基金

These comprise the proceeds of annual collections for Tear Fund and Cedar Fund, other Christian social organisations and other special appeals made wherever a need may arise.
這些資金包括淚基金和施達基金、其他基督教社團組織的年度募捐以及在任何有需要時提出的其他特別呼籲的收益。

Education Conference Fund 教育營會基金

To restrict any surplus arise in education conferences or events. Any reserves would be used to support deficits of other education conferences.
限制教育營會或活動中出現的任何盈餘。任何儲備金都將用於支持其他教育營會的赤字。

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
倫敦中華基督教會
截至二零二三年十二月三十壹日 財 務 報 表 附 注 (續)

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS 基金資產淨值分析

	Net Current Assets 流動資產淨值	Fixed Assets 固定資產	Total 合共 2023	Total 合共 2022
	£	£	£	£
Restricted Funds 限制基金	569,968	4,679,369	5,249,337	5,236,847
Unrestricted Funds 無限制基金	714,316	12,421	726,737	762,595
	£1,284,284	£4,691,789	£5,976,074	£5,999,442

19. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 財務活動表對比數字

INCOME FROM 收入	Unrestricted Funds 無限制基金	Restricted Funds 限制基金	Total Funds 2022 基金合共
	£	£	£
Donations and Legacies 捐款及遺產	1,055,723	245,850	1,301,573
Other Trading Activities 租金和其他收入	89,463	24,002	113,465
Investments 銀行利息	825	-	825
TOTAL INCOME 總收入	1,146,011	269,852	1,415,863
EXPENDITURE ON 支出			
Raising Funds	-	-	-
Charitable Activities 直接支出	1,273,549	303,772	1,577,321
TOTAL EXPENDITURE 總支出	1,273,549	303,772	1,577,321
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR 年度淨收入	(127,538)	(33,920)	(161,458)
RECONCILIATION OF FUNDS:			
Balance b/f at 1st January 2022 承前期結算	890,133	5,270,767	6,160,900
Balance c/f at 31st December 2022 本年度結算	£762,595	£5,236,847	£5,999,442

CHINESE CHURCH IN LONDON

England & Wales - Charity number 1107568

Accounts

AGM 2023 - 3.1E/C
16 September 2023

倫敦中華基督教會
Chinese Church in London

(A company limited by guarantee)
(擔保有限公司)

Charity number 慈善機構編號 1107568

Company number 公司註冊編號 05285135

截至二零二二年十二月三十壹日
財政報告表

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2022

CHINESE CHURCH IN LONDON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

倫敦中華基督教會財務報表

截至 2022 年 12 月 31 日

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CHINESE CHURCH IN LONDON 倫敦中華基督教會
REPORT OF THE TRUSTEES 理事會報告

The Board (the trustees and directors of the charitable company) presents the combined directors' report and trustees' annual report, as required by company law, together with the audited financial statements of Chinese Church in London for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the charity's trust deed, applicable law, relevant accounting standards including the requirements of the Statement of Recommended Practice, Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), "Accounting and Reporting by Charities".

理事會（慈善公司的受託人和理事）根據公司法的要求，呈報倫敦中華基督教會截至 2022 年 12 月 31 日年度的合併理事報告和受託人年度報告，以及經審計的財務報表。財務報表根據附註 1 所列會計政策編制，符合慈善信託契約、適用法律、相關會計準則，包括建議實務聲明、適用於英國和愛爾蘭共和國的財務報告準則（FRS102）「慈善機構的會計和報告」的要求。

1. REFERENCE AND ADMINISTRATIVE DETAILS 參考資料和行政細節

BOARD MEMBERS (DIRECTORS AND TRUSTEES) 理事會成員（受託人）

The following held office as directors (trustees) from 1 January 2022 to 31 December 2022:
以下人員在 2022 年 1 月 1 日至 2022 年 12 月 31 日期間擔任理事（受託人）：

Chairman 主席:	Deacon Che Sheung Wong 黃志尚執事
Company Secretary 公司秘書:	Chun Fai Patric Mak 麥振輝
Treasurer 司庫:	Yufan Chen 陳雨帆
Other Board Members 其他理事會成員:	Elder Oliver Hing Yee Tang 鄧慶宜長老

SENIOR STAFF MEMBERS 高级職员

Senior Pastor (Acting):	Elder Oliver Hing Yee Tang 鄧慶宜長老
主任牧師（代理）：	

Non-Elected Board Members 非當選教會理事會成員

Revd Joseph Yuk Yan Siu 蕭旭欣牧師
Pui Yin Ho 何沛然
Kieran Bik Nga Kwok

REGISTERED CHURCH ADDRESS 教會註冊地址:

69-71 Brook Green
London W6 7BE

AUDITORS 審計師:

Knox Cropper LLP
65 Leadenhall Street
London EC3A 2AD

BANKERS 銀行:

Barclays Bank PLC
Kingston 2
Leicestershire LE87 2BB

Virgin Money
Jubilee House,
Gosforth,
Newcastle Upon Tyne NE3 4PL

2. STRUCTURE, GOVERNANCE AND MANAGEMENT 結構、治理和管理層

Governing Document 治理文件

The Church is a charitable company limited by guarantee, incorporated on 12 November 2004 and registered as a charity on 11 January 2005. The company's Articles of Association was updated in 2019 according to the Companies Act 2006 and the Charities Act 2011 with the help of the solicitors of Lawson Lewis Blakers Ltd.

教會是一家慈善擔保有限公司，成立於 2004 年 11 月 12 日，並於 2005 年 1 月 11 日註冊為慈善機構。在 Lawson Lewis Blakers Ltd. 律師的幫助下，公司章程於 2019 年根據《2006 年公司法》和《2011 年慈善法》進行了更新。

The updated Articles of Association (2019) were approved by Church members by voting at the 2019 AGM on 21st September 2019, filed with Companies House on 9 October 2019 and registered with the Charity Commission.

2019 年 9 月 21 日，教會會友在 2019 年度會友大會上投票通過了更新後的《公司章程 2019》，並於 2019 年 10 月 9 日在公司註冊處備案，並在慈善委員會註冊。

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

在公司清盤的情況下，會友須繳納不超過 1 英鎊的金額。

The Chinese Church in London Bye Laws (2012) have also been updated according to the Articles of Association of Chinese Church in London (2019), reflecting the structure and practices of the Church. The updated Bye Laws were circulated to Church members for information and presented at the 2020 AGM on 26 September 2020.
《倫敦中華基督教會規章》(2012) 亦已根據《倫敦中華基督教會公司章程》(2019)更新，以反映本教會的結構和慣例。更新後的規章已分發給教會會友參考，並在 2020 年 9 月 26 日舉行的 2020 年度會友大會上提交。

Governing Body 治理機構

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board. The Board is the governing body of the Church. It has overall responsibility for strategy and decision-making, directing the affairs of the Church, and for the efficient running of its operations. The Board meets every 2 months.

根據慈善法，公司理事也是慈善受託人，根據公司章程，他們被稱為理事會成員。理事會是教會的管理機構。理事會全面負責教會的戰略和決策，指導教會事務，並負責教會的有效運作。理事會每兩個月召開一次會議。

The Board consists of the following spiritually matured leaders:
理事會由以下靈命成熟的領導人組成：

- Elected Pastor Board members - 當選牧師理事會成員-
  - Senior Pastor (Ex-Officio) 主任牧師 (當然委員)
  - Pastor(s) 牧師
- Elected officers – 當選成員–
  - Secretary (Ex-Officio) 秘書(當然委員)
  - Treasurer (Ex-Officio) 司庫(當然委員)
- Additional elected members 增設當選成員
- Board meeting attendees 理事會議與會者

  The Head of Operations provides an Operations report and the Head of Finance assists the Treasurer to provide the Financial update to inform the Board at each Board meeting. Both heads may be invited to attend the Board meeting where required. They do not have voting rights in the Board's decision-making process.
  執行主管提供行政報告，財務主管協助司庫提供財務最新情況，以便在每次理事會會議上向理事會通報。如有需要，兩位主管可應邀出席理事會會議。他們在理事會決策過程中沒有投票權。

  - Other attendee(s) invited to attend Board meetings from time to time do not have voting rights in the Board's decision-making process.
    不時應邀出席理事會會議的其他與會者在理事會決策過程中沒有表決權。

The Board is supported by the following committees:
理事會由以下委員會提供支持：

- Senior Pastor's Office (SPO) 主任牧師辦公室– A full time management body consisting of the Senior Pastor (SP) and selected members to assist the SP, together with the staff team, to execute decisions made by the Board (Church Board). It also has the

responsibility of looking after the pastoral staff in the areas of deployment and responsibilities.
由主任牧師和經挑選的成員組成的全職管理機構，協助主任牧師和同工團隊執行理事會的決策。它還負責照顧教牧人員的部署和職責。

- Ministries and Congregation Committee (MaC) 事工和堂會委員會 - consisting of heads of all Church-wide ministries and representatives from all Congregation Councils. The MaC had not been meeting due to practical, time-related difficulties getting everyone involved attending a single, large meeting, and communication with the ministries and congregations has been performed via the staff team. The Board will be considering holding MaC meetings in a different format to facilitate more direct communications with congregation leaders, Church-wide ministry heads and pastoral staff.

  由全教會所有事工的負責人和所有堂會的代表組成。由於讓所有相關人員參加一次大型會議有時間上的實際困難，事工委員會一直沒有召開會議，與各部和堂會的溝通一直通過同工團隊進行。理事會將考慮以不同的形式舉行會務委員會會議，以便與會眾領袖、全教會的事工負責人和教牧同工進行更直接的溝通。

- Administration & Finance Committee (A&F) 行政與財務委員會 - A&F consists of members who are experienced in at least one or more administration or finance functions.

  行政與財務委員會由至少具有一項或多項行政或財務職能。

Trustee Appointment, Induction and Training 受託人的任命、上崗和培訓

All new trustees of the Church shall be nominated by the existing Board and their appointments shall be approved by a General Meeting. All new trustees will be given information about the responsibilities of being a trustee when they first join the Board. New trustees are provided with

- a copy of the Church's Articles of Association
- a copy of the Church's Bye Laws,
- guidance on the responsibilities of trustees.

The Church has ongoing training programme for the Trustees to enhance governance skills.

教會的所有新受託人都應由現任理事會提名，其任命應由會友大會批准。所有新受託人在首次加入理事會時，都會獲得有關受託人職責的信息。新受託人將獲得：

- 教會公司章程副本
- 教會規章副本
- 受託人責任指南

教會持續開展受託人培訓計劃，以提高管理技能。

Organisational Structure 組織結構

As of the end of 2022, the Church has 13 Sunday Services across 7 locations: Hammersmith, Soho and Seven-Dials Club (in Soho), Colindale, Croydon, Hounslow and Stratford. These services are run by 6 Congregation Councils. Each Congregation Council consists of at least a pastor and/or pastoral worker, Elders, Deacons, Congregation officers (Secretary, Treasurer, Carelinks Representative and Mission Representative) and heads of various departments. A Working Committee may be formed in each congregation to lead various departments and fellowships. Each congregation is given the responsibility to decide the best strategy and methodology to outreach, and to provide pastoral care, teaching and training to their members and worshippers.

截至 2022 年底，每主日教會在 7 個地點共舉辦 13 場主日禮拜： Hammersmith、Soho 和 Seven-Dials 俱樂部（位於 Soho）、Colindale、Croydon、Hounslow 和 Stratford。這些禮拜由 6 個堂會負責管理。每個堂會理事會至少由一名牧師和/或教牧同工、長老、執事、堂會官員（秘書、司庫、愛心聯繫代表和差傳代表）以及各部門負責人組成。每個堂會可成立一個工作委員會，負責領導各部門和團契。每個堂會有責任決定最佳的外展策略和方法，並為會友和信徒提供牧養、教導和培訓。

The Administration and Finance Committee meets every 3 months. It consists of members who are competent in one or more of the following disciplines: finance, legal, human resources, information technology (IT), audio visual (AV), building management and communications. The committee is given the responsibility for supporting the Church ministries with the above functions. It also sets up policies to monitor and approve expenses for the Church.

行政與財務委員會每三個月召開一次會議。委員會由精通以下一個或多個領域的成員組成：財務、法律、人力資源、信息技術（IT）、影音視聽（AV）、建築管理和通信。該委員會負責支持教會事工履行上述職能。委員會還制定政策，監督和批准教會的開支。

The Carelinks Committee and the Mission Concern Team (MCT) are headed by the Carelinks Secretary and Mission Secretary respectively. Each team consists of representatives from various congregations and is normally supported by a pastoral staff as an ex-officio. The Carelinks Committee helps the Church focus on social concerns, initiates and recommends social projects, and determines the level of financial support for supported organizations. The MCT helps the Church raise awareness of world mission, send, and support missionaries in different parts of the world.

愛心聯繫委員會和差傳關懷小組分別由愛心聯繫秘書和差傳秘書領導。每個小組由來自不同堂會的代表組成，通常由一名教牧人員作為當然成員提供支持。愛心聯繫委員會幫助教會關注社會問題，發起和推薦社會項目，並決定對受支持機構的財政支持水平。差傳關懷部幫助教會提高對世界宣教的認識，派遣和支持宣教士到世界各地宣教。

As of the end of 2022, the Church employed 20 full time, 7 part time and 2 volunteer staff comprising the pastoral and administrative staff, and interns. The staff team is headed by the Senior Pastor and assisted by other Pastors, Elders and the Head of Operations and the Head of Finance. In the absence of a Senior Pastor, the role is fulfilled by the Acting Senior Pastor (in the case of 2022, a Church Elder), appointed by the Board and supported by other Church Elder(s). The Senior Pastor's Office (SPO), which consists of pastor(s) and mature spiritual leaders appointed by the Senior Pastor or the Board, supports the Senior Pastor, together with the staff team, in ministry-related matters and staff care. The pastoral staff support the wellbeing of the congregations by providing pastoral care, visitation, preaching, teaching and training to the members and attendees. The Director of Operations and the Director of Finance, and the administration and finance teams are responsible for the day-to-day running of the Church Office, for building management and for supporting the ministries of the Church.

截至 2022 年底，教會共僱用了 20 名全職員工、7 名兼職員工和 2 名志願員工，包括教牧人員、行政人員和實習生。教職員團隊由主任牧師領導，其他牧師、長老、執行主管和財務主管協助其工作。主任牧師缺席時，由理事會任命的代理主任牧師（在 2022 年的情況下，由教會長老擔任）履行這一職責，並由其他教會長老提供支持。主任牧師辦公室（SPO）由主任牧師或理事會任命的牧師和成熟的屬靈領袖組成，與同工團隊一起支持主任牧師處理與事工有關的事務和照顧同工。教牧同工通過為會友和與會者提供教牧關懷、探訪、講道、教導和培訓，支持會眾的福祉。執行主管和財務主管，以及行政和財務團隊負責教會辦公室的日常運作、建築管理和支持教會的各項事工。

Risk Management 風險管理

Being aware of their responsibilities for risk assessment, trustees periodically review the procedures for evaluating the risks associated with the Church's operating activities, review annually all insurances (including office, fire and general safety), as well as the terms and conditions of the employment of staff. A comprehensive review of the Risk Management policy and practice was conducted and approved by the Church Board in January 2022. The intention is to develop a comprehensive risk assessment manual which will identify all the significant risks which the charity faces and the measures in place to mitigate these risks. Two of which are the impact of Brexit, and the COVID-19 pandemic in 2020/2021 which, in particular, has been a major risk that the church needs to manage. As a charity, we are committed to maintain the level of services in our community but at the same time monitor expenditure and human resources in order to fulfil the Church's vision and objectives.

受託人意識到他們在風險評估方面的責任，定期審查與教會運營活動相關的風險評估程序，每年審查所有保險（包括辦公室保險、火災保險和一般安全保險），以及僱用員工的條款和條件。2022 年 1 月，教會理事會對風險管理政策和實踐進行了全面審查，並批准了這項審查。目的是製定一份全面的風險評估手冊，確定慈善機構面臨的所有重大風險，以及為減輕這些風險而採取的措施。其中兩項是英國脫歐的影響，以及 2020/2021 年的 COVID-19 大流行病，這尤其是教會需要管理的重大風險。作為一個慈善機構，我們致力於維持社區服務水平，但同時也要監控支出和人力資源，以實現教會的願景和目標。

3. PUBLIC BENEFITS 公共利益

The Church provides a spiritual home to Christians in London, from other parts of the U.K., and from abroad. The Church preaches the Gospel of Jesus Christ and teaches the Doctrines of the Christian faith in three different languages, though not exclusively to the Chinese in and around London. Local communities can benefit from the Church's activities, such as the activities mentioned above, as well as education conferences and efforts for social concerns. The Church also provides care, friendship and community lives to students, families and those who are in need.

教會為倫敦、英國其他地區和國外的基督徒提供了一個屬靈的家園。教會用三種不同的語言向倫敦及周邊地區的華人傳講耶穌基督的福音和基督教教義。當地社區可以從教會的活動中受益，如上述活動、教育會議和社會關注活動。教會還為學生、家庭和有需要的人提供關懷、友誼和社區生活。

The Board confirms that it has taken into account the Charity Commission's general guidance on public benefit when reviewing the Church's objectives and has considered how the planned activities contribute to the achievement of these objectives.

理事會確認，在審查教會的目標時，已考慮到慈善委員會關於公共利益的一般指導，並審議了計劃中的活動如何有助於實現這些目標。

The church has raised the awareness of our members in social justice by hosting a "Justice Month" in June 2022. Most of the short-term mission (STM) has gradually re-started in 2022 following the relaxation of COVID restrictions.

教會在 2022 年 6 月舉辦了「公義月」活動，提高了信徒對社會公義的認識。 2022 年，隨著 COVID19 疫情限制的放寬，大部分短期宣教活動（STM）已逐步重新開始。

4. OBJECTIVES AND ACTIVITIES 目標和活動

The Chinese Church in London was founded as an unincorporated charity in 1951 by the late Pastor Stephen Y. T. Wang. Chinese Church in London, an incorporated charity presumed the activities and net assets of this unincorporated charity on 1 January 2011. The mission of the Church is to become an "Intentional Disciple-Making Church". Therefore since 2017 we set our Church vision as: "We exist to make disciples of Jesus to transform London and the world." The objects of the Church are as follows:

倫敦中華基督教會於 1951 年由已故王又得牧師創立，是一家非法人慈善機構。 2011 年 1 月 1 日，倫敦中華基督教會作為一家註冊慈善機構，接管了該非法人慈善機構的活動和淨資產。教會的使命是成為「銳意建立主門徒的教會」。因此，自 2017 年起，我們將教會的異象設定為「我們的存在是使多人成為耶穌的門徒，轉化倫敦這個城市和整個世界。」。教會的目標如下：

i. to preach the Gospel of Jesus Christ and to teach the Doctrines of the Christian Faith as set forth in the Holy Scriptures, primarily but not exclusively, to the Chinese in and around London;

主要（但不限於）向倫敦及周邊地區的華人傳講耶穌基督的福音，並教授《聖經》中闡述的基督教教義；

ii. to provide spiritual homes primarily but not exclusively for Chinese Christians in and around London;

主要但不限於為倫敦及其周邊地區的華人基督徒提供屬靈家園；

iii. to cooperate (when appropriate) with Christian churches and Christian organisations who share the same doctrines of faith;

（在適當的時候）與信仰相同的基督教會和基督教組織合作；

iv. to further the cause of Christ on the mission field worldwide;

在全球宣教禾場推動基督的事工；

v. to provide facilities for the use of the Chinese and English languages in worship and in the work of the Church;

在崇拜和教會事工中，提供中英文並用的設施；

vi. to promote the welfare primarily though not exclusively of Chinese in and around London, recognizing that the Gospel of Jesus Christ ministers to the whole person.

促進倫敦及周邊地區華人的福利，但不限於此，因為耶穌基督的福音是全人的福音。

In supporting the above objectives, the longer-term objectives of the Church are as follows:
為支持上述目標，教會的長期目標如下：

a. to build up the believers in faith and send them out to serve the local communities and others at home and abroad;
建立信徒的信心，差遣他們出去服侍當地社區和國內外的其他人；
b. to equip the believers so they would multiply by making disciples of Jesus wherever they may go;
裝備信徒，使他們無論到哪裡都能倍增，使人作耶穌的門徒；
c. to adopt and implement the Intentional Disciple Making Church (IDMC) model in all congregations.
d. 在所有會眾中採用並實施「銳意建立主門徒的教會」（IDMC）模式。

In the short term, the objectives of the Church are as follows:
教會的短期目標如下：

a. to increase regular Sunday worshippers to 2,000 including adults and children;
將固定的主日崇拜者（包括成人和兒童）增加到 2,000 人；
b. to increase the number of believers being baptised in the Church to 150;
將教會中受洗的信徒人數增加到 150 人；
c. to plant a church in East London. 在東倫敦建立一所教會。

In achieving these objectives, the Church encourages volunteers to serve, participate and lead in the various ministries including fellowship, worship, Bible studies, teaching and to support the activities organised, training, etc. They also provide leadership in committees such as the Board, Congregation Councils, Working Committees, in the areas of Administration & Finance, Carelinks, Mission Concern Team, The Next Generation Ministry as well as being volunteers in the pastoral team. Serving in the Church is part of Christian life and is one of the ways to demonstrate our love for God. The volunteers are essential and are integral to the development of the Church's ministries.

為實現這些目標，教會鼓勵義工在團契、敬拜、查經、教導等各項事工中服事、參與和帶領，並支持所組織的活動和培訓等。他們也在理事會、堂會委員會、工作委員會等委員會中發揮領導作用，在行政與財務、愛心聯繫、差傳關懷小組、下一代事工等領域發揮領導作用，同時也是教牧團隊中的義工。在教會中服侍是基督徒生活的一部分，也是彰顯我們對神的愛的方式之一。義工是教會事工發展不可或缺的重要力量。

The Church offers grants from the Theological Education Fund and the Mission Fund to certain individuals or organisations to contribute to the success of our objectives. We have set procedures and policies to ensure that grant receivers are committed to the work of Christ and in line with the Church objectives. Moreover, mentoring and/or prayer support are also given to these individuals or organisations.

教會從神學教育基金和差傳基金中撥款給某些個人或組織，以幫助他們成功實現我們的目標。我們有既定的程序和政策，確保接受資助的人致力於基督的工作，並符合教會的目標。此外，我們也為這些個人或機構提供輔導和/或禱告支持。

The Church employs full- and part-time pastoral and administrative staff to provide care, to outreach, to serve in community projects, to conduct services and manage the Church's properties and finances. This year we have spent a total of £1,577,321 on staff, activities, maintenance and events.

教會聘用了全職和兼職的教牧和行政人員，負責提供關懷、外展活動、社區項目服務、開展禮拜以及管理教會的財產和財務。今年，我們在員工、活動、維護和特會活動方面的總支出為 1,577,321 英鎊。

5. ACHIEVEMENTS, PERFORMANCE AND HOW THE CHARITY HAS DELIVERED PUBLIC BENEFITS 成就、績效以及慈善機構如何實現公共利益

As of 2022, close to 150,000 immigrants from Hong Kong were said to have arrived in the U.K. since the Hong Kong British National (Overseas) visa programme was launched on 31 January 2021. About 23% of them landed in London. As evidenced by Sunday service attendance, the Church has recovered from COVID and has grown in 2022 with an average attendance of close to 1,400 in 2022 (including adults, teens and children).

自 2021 年 1 月 31 日推出香港英國國民（海外）簽證計劃以來，截至 2022 年，據說已有近 15 萬香港移民抵達英國。其中約 23% 抵達倫敦。從主日崇拜的出席率來看，教會已經從 COVID 疫情恢復過來，並在 2022 年有所增長，2022 年的平均出席人數接近 1,400 人（包括成人、青少年和兒童）。

In view of the large number of Chinese residing in the East London area (over 28% of residents in London reside in the five boroughs of Tower Hamlets, Newham, Southwark, Lewisham and Greenwich), the Church has started trial runs of Sunday services in Dec. 2022 at Stratford (in Cantonese to start with), in addition to two 10-week sessions of Alpha in cooperation with All Saints West Ham. We have received generous contributions from a doner (for 3 years) for the project, and have started seeing fruits (2 became Christians and 1 was baptized in 2022).

鑑於東倫敦地區華人眾多（超過 28%的倫敦居民居住在 Tower Hamlets、Newham、Southwark、Lewisham 和 Greenwich 五個區），教會已於 2022 年 12 月在 Stratford 開始試行主日崇拜（以粵語開始），此外還與 All Saints West Ham 合作舉辦了兩期為期 10 週的 Alpha 啓發課程。我們已收到一位捐贈者為該項目提供的慷慨捐助（為期三年），並已開始看到果實（2022 年有兩人成為基督徒，一人受洗）。

In 2022, the Church held 3 Baptism Services, and a total of 81 candidates were baptised. Besides connecting with newcomers, the Church has also organised Street Cafés at different locations throughout the year. The Church made use of these facilities to connect with the local communities. These were well received and some neighbours began to attend church services. Over 270 unchurched friends and neighbours attended the two Alpha sessions ran by the Church and at least 19 became Christians. We also partnered and participated in the Franklin Graham evangelistic crusade, known as the "God Loves You Tour", in July 2022 by conducting the training program in Chinese and by providing Cantonese and Mandarin language interpretation during the event. In addition, the Church supported 24 missionaries in 2022, and sent 4 Short-Term Mission (STM) teams to the Amazon-river villages, Croatia, Romania and Toulouse.

在 2022 年，教會舉行了 3 次洗禮崇拜，共有 81 名候選人受洗。除了與新移民建立聯繫外，教會還全年在不同地點舉辦街頭咖啡聚會。教會利用這些設施與當地社區建立聯繫。這些活動深受歡迎，一些鄰居開始參加教會聚會。超過 270 位未信主的朋友和鄰居參加了教會舉辦的兩季 Alpha 啓發課程，至少有 19 人成為了基督徒。我們也與葛培理國際事工（Franklin Graham）合作，參與了 2022 年 7 月舉行的「神愛你之旅」佈道會，以中文進行培訓課程，並在活動期間提供粵語和普通話傳譯。此外，教會在 2022 年支持了 24 位宣教士，並派出 4 個短宣隊前往亞馬遜河流域的村莊、克羅地亞、羅馬尼亞和圖盧茲。

The Church has also begun to organize itself along its language ministries to help promote cooperation, discipleship and unity. It has also started to streamline some of the discipleship programs, such as baptismal classes, promotion of Word of Faith etc. We have also finished the recording of the Cantonese version of the Freedom-In-Christ discipleship training

program. The Cantonese teaching series are now in post-production while the Mandarin version is being recorded.
教會還開始按照其語言事工進行組織，以幫助促進合作、門徒訓練和合一。教會也開始精簡一些門徒訓練項目，如洗禮班、信仰之道推廣等。我們也完成了「基督裡的自由」粵語版門徒訓練課程的錄製工作。粵語教學系列正在後期製作中，國語版正在錄製中。

Mission Concern Team 差傳關懷小組

Mission Fund 差傳基金

In 2022 we received £121k for Mission Fund (against budgeted £130K), of which £108k was allocated to our 24 Missionaries and 7 Mission Organizations. Travel restriction was lifted after March and we had 3 Short Term Missions to Croatia (for kids and youth camps supporting our Missionaries Andy and Lim), to Brazil partnering with Amazon Hope (to visit villages by boat), to Toulouse (to support local missionary for her outreach to university students and local families) took place in August and October.

2022 年，我們收到了 12.1 萬英鎊的差傳基金（預算為 13 萬英鎊），其中 10.8 萬英鎊分配給了我們的 24 名宣教士和 7 個宣教組織。三月份之後，旅行限制被取消，我們在八月和十月進行了三次短期宣教，分別前往克羅地亞（支持我們的宣教士安迪和林參加兒童和青年營）、與「亞馬遜希望」合作前往巴西（乘船探訪村莊）、前往圖盧茲（支持當地宣教士向大學生和當地家庭開展外展活動）。
In November, MCT organised a 4-week Mission Sermon Series and ended with the Mission Weekend on 25 to 27 November. "Mission for the Impossible" was the Mission Conference's theme and Dr Patrick Fung, General Director of OMF International from Singapore, was the keynote speaker. We had 11 different missionary speakers for the four weeks sharing the pulpit messages (Cantonese – 4, Mandarin – 4, English – 3). Friday Night's theme was "Fire on Mission" and three Short Term Mission teams shared their experiences together with missionaries supporting the STMs. Saturday afternoon was Family mission with the theme "Mission impossible in a confusing world". We had four workshops ran by various Mission Organisations, viz. "Mercy Ship – Save lives amongst forgotten poor in Africa", "OMF - Work+GO", "Teach Beyond – Rights to Education", and 'Pioneers - Welcoming". There were also 9 Mission Organizations having booth stands at the PSW Hall to provide interactive information to all participants from Pioneers, Teach Beyond, Mercy Ships, OMF, WEC, OM, International Mission Board, Jian Hua Foundation and COCM.
11 月，差傳關懷小組舉辦了為期四週的宣教系列講道，並以 11 月 25 日至 27 日的宣教週末結束。差傳年會的主題是「知難而進」，來自新加坡的 OMF 國際總幹事馮浩鎏博士擔任主講員。在這四個星期裡，我們有 11 位不同的宣教士在講台上分享信息（粵語 4 位，普通話 4 位，英語 3 位）。週五晚上的主題是「差傳火熱」，三個短宣隊與支持短宣隊的宣教士分享了他們的經歷。週六下午是家庭差傳活動，主題是「亂世中熱情震動不可能」。我們有四個由不同宣教組織舉辦的工作坊，分別是「仁愛船--拯救非洲被遺忘的窮人的生命」、「OMF 海外基督使團--工作+GO」、「Teach Beyond--受教育的權利」和「先鋒--歡迎」。此外，有九個宣教團體在王又得牧師紀念堂設有攤位，

為所有與會者提供互動資訊，包括先鋒、教外、仁愛船、OMF、WEC、OM、國際宣道會、建華基金會和基督教華僑佈道會 COCM。

Global Monthly Mission Spots continued in 2022 with MCT news on Short Term Missions, Education workshops/events, missionaries' news and prayer videos, which were all produced with the help from external freelance video editor.

2022 年，全球宣教月刊繼續播出 MCT 的短宣新聞、教育工作坊/活動、宣教士新聞和禱告視頻，這些視頻都是在外部由視頻編輯自由工作者的幫助下製作的。

Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金

In 2022 we supported Janice and Mads in their studies in All Nations Christian College finishing in July 2023 with £10k.

2022 年，我們資助 Janice 和 Mads 在萬國基督教神學院學習，並於 2023 年 7 月完成學業，資助金額為 1 萬英鎊。

Carelinks ministry and Carelinks Fund 愛心聯繫事工和愛心聯繫基金

The Carelinks Ministry financially supported five charities, viz. TearFund, CEDAR Fund, Christian Centre for Gambling Rehabilitation (CCGR), Chinese Association for Cancer Care (CACACA) and Tamar, as of the core of its social concern activities.
作為其社會關懷活動的核心，愛心聯繫事工在財政上支持了五個慈善機構，即淚基金、CEDAR 施達基金、福音戒賭中心（CCGR）、英國華人關懷癌症協會（CACACA）和他瑪 Tamar。

In 2022, the church donated £35,941 to the above organisations (2021: £39,272) following the receipt of donations intended for the Carelinks Fund. Our target in 2023 is £50,000. Contributions in excess of the target will be sent in its entirety to the organizations listed. Other social projects undertaken by Carelinks included the Operation Christmas Child from Samaritan's Purse. The church has raised the awareness of our members in social justice by having a "Justice Month" in June 2022. The month-long activities include talks, workshops, games etc. led by external speakers and/or Church volunteers.
2022 年，教會在收到本打算捐給愛心聯繫基金的捐款後，向上述組織捐贈了 35,941 英鎊（2021 年：39,272 英鎊）。2023 年的目標是 50,000 英鎊。超出目標的捐款將全部捐給所列組織。愛心聯繫開展的其他社會項目包括撒瑪利亞救援會的「聖誕兒童行動」。教會在 2022 年 6 月舉辦了「公義月」活動，以提高會友的社會公義意識。為期一個月的活動包括由外來講員和/或教會義工主持的講座、工作坊、遊戲等。

Pastor CK Cheung, David Chau (acting secretary) and the Carelinks team appreciate the support and donation from the church family. May we continue to act justly and to love mercy: "He has shown you, O mortal, what is good. And what does the LORD require of you? To act justly and to love mercy and to walk humbly with your God." (Micah 6:8).

張春權牧師、代理秘書週啟賢及愛心聯繫小組感謝教會大家庭的支持及捐款。願我們繼續行公義，愛憐憫：「世人哪、耶和華已指示你何為善。他向你所要的是甚麼呢。只要你行公義、好憐憫、存謙卑的心、與你的神同行。」(彌迦書 6：8）。

The Next Generation Ministry 下一代事工

The Next Generation (TNG) is the core ministry for primary-school-aged children (Kids Church) and secondary-school-aged youths (Youth Ministry) comprising of ministry groups attached to each congregation across the Chinese Church in London.

下一代事工（TNG）是針對小學學齡兒童（兒童教會）和中學學齡青少年（青少年事工）的核心事工，由隸屬於倫敦中華基督教會各堂會的事工小組組成。

The ministry year follows the academic year and therefore began with the Autumn Term in September 2021. In the Spring Term, commencing January 2022, Pastor Ollie Knight resumed normal duties and visited the TNG Ministry groups at each centre, and began planning for a number of key ministry events. Together with Pui Yin Ho, he visited Fort Bend Community Church (FBCC) in Texas, USA, to join their Sticky Faith Conference, which a number of congregation leaders joined remotely from London.

事工年度與學年一致，因此從 2021 年 9 月的秋季學期開始。在 2022 年 1 月開始的春季學期，劉浩然牧師恢復了正常的工作，並拜訪了各中心的 TNG 事工小組，開始計劃一些重要的事工活動。他與何沛然一起訪問了美國福遍中國教會（Fort Bend Community Church），參加了該教會的「甩不掉的信仰」特會。

In March 2022, our TNG Pastoral Team partnered with COCM to deliver a training event for youth ministry volunteers from Chinese churches across the UK, with a focus on integrating British-born Chinese (BBC) and British National Overseas (BNO) youths in order to disciple them effectively. In April 2022, we welcomed our new children's minister (Kids Church Pastoral Worker) Gladys Ng. She has begun connecting with the team leaders of all Kids Church groups, identifying needs for future development of this ministry, and she is based in the Hammersmith Cantonese Congregation.

2022 年 3 月，我們的 TNG 教牧團隊與 COCM 合作，為來自英國各地華人教會的青少年事工志願者舉辦了一次培訓活動，重點是如何融合英國出生的華人（BBC）和新一批香港移民家庭的（BNO）青少年，以便有效地對他們進行門徒訓練。2022 年 4 月，我們迎來了新任兒童事工牧者（兒童教會教牧同工）吳婉茵傳道。她已開始與所有兒童教會小組的組長聯繫，確定這項事工未來發展的需要。

After two years of postponed events, we held our largest ever Youth Easter Camp (YEC22) on 15–18 April, with 75 youths and 30 adults, including 20 small group leaders. The theme of the camp was 'Rooted' exploring our identity in Christ. Although our speaker, Ansonia Wong – youth minister from the Birmingham Chinese Evangelical Church, caught COVID

just before the camp, she was still able to deliver the messages via livestream. A number of youths committed their lives to Christ and expressed an interest in baptism.

經過兩年的延期，我們於 4 月 15 日至 18 日舉辦了有史以來規模最大的青少年復活節營會（YEC22），共有 75 名青少年和 30 名成人參加，其中包括 20 名小組組長。營會的主題是「紮根」，探索我們在基督裡的身份。雖然我們的主講人–伯明翰中華福音教會的青年牧師 Ansonia Wong 在營會開始前剛剛感染了 COVID 病毒，但她仍然能夠通過現場直播來傳遞主題信息。一些青少年將自己的生命交託給了基督，並表示有興趣接受洗禮。

In the Summer Term following Easter, we took the opportunity of Father's Day in June to share a message on inter-generational discipleship in every CCiL congregation, delivered by the TNG Pastoral Team as a follow-up from the Sticky Faith Conference. Congregation leaders have been encouraged to continue exploring local initiatives to facilitate bridge-building between different generations in our church community. In July, we held a Youth & English Ministry Baptism Celebration Service where 13 candidates were baptised. Summer activities have included PHAT, an annual youth camp in partnership with COCM, and a 4-day summer children's programme with a short-term mission team from FBCC.

在復活節後的夏季學期，我們利用六月份父親節的機會，在每一個 CCiL 會眾中分享了關於跨代門徒訓練的信息，該信息由 TNG 教牧團隊發布，作為「甩不掉的信仰」會議的後續活動。我們鼓勵會眾領袖繼續探索當地的活動，以促進教會社區中不同代際之間的橋樑建設。七月，我們舉行了青年及英語事工洗禮慶典，13 位候選人接受了洗禮。暑期活動包括與基督教華僑佈道會（COCM）合作舉辦的年度青少年夏令營（PHAT），以及一個為期四天的暑期兒童活動，該活動是與來自美國福遍中國教會（FBCC）的短宣隊合作舉辦的。

In preparation for the new ministry year with the Autumn Term in September 2022, the church ran a recruitment process to hire further new staff for The Next Generation Ministry. This began with the commencement of a pastoral internship for John Ho, a recent graduate from the London School of Theology. His focus is on the English-speaking university student fellowship, which is connected with the English Ministry of the New Soho Congregation, and developing the transition process for youths going into university life.
為了迎接 2022 年 9 月秋季學期的新事工年度，教會開展了招聘工作，為下一代事工招聘更多的新同工。首先，剛從倫敦神學院（London School of Theology）畢業的何祉樺弟兄（John Ho）開始了教牧實習。他的工作重點是英語大學生團契，該團契與蘇豪福音堂的英語事工有關，並為即將進入大學生活的青少年制定過渡程序。

In October, this was followed by the commencement of another pastoral internship for Haynam Sham, whose focus is on leading Ignite Youth Group, currently our largest youth group following the BNO influx, based in Croydon Congregation. Alongside the 1-year internship, she will be undertaking an online course with Waverley Abbey College in Contemporary Discipleship, in 2023. After five years of serving in The Next Generation Ministry at CCiL, our pastoral worker Hannah Chan has stepped down in November 2022. The term ended with a Christmas Youth Celebration in December 2022, for all TNG youth groups.

今年 10 月另一位教牧實習生岑曦嵐姊妹（Haynam Sham）也加入了我們，主要負責領導青年團契（Ignite Youth Group），該團契是目前我們在 BNO 湧入之後規模最大的青年團契，位於凱敦堂（Croydon Congregation）。除了為期一年的實習，她還將於 2023 年在韋弗利修道院學院（Waverley Abbey College）學習當代門徒訓練的在線課程。經過在教會下一代事工五年的服事，我們的教牧同工陳朗思姊妹（Hannah Chan）將於 2022 年 11 月卸任。 2022 年 12 月，所有 TNG 青年組都參加了聖誕青年慶典，為本學期畫上了圓滿的句號。

6. PLANS FOR FUTURE PERIODS 未來期間計劃

The Board has identified and endorsed the following Priorities:
理事會確定並批准了以下優先事項：

i. **Governance**: The Board continues to seek improvement to strengthen the current governance as headed by the Board so that the whole Church with its various centres and growing congregations may serve the church community with greater alignment to our vision and priorities and with a stronger sense of corporate identity.

治理： 理事會繼續尋求改進，以加強目前由理事會領導的管治，從而使整個教會及其各中心和不斷增長的會眾能夠更加配合我們的異象和優先事項，並以更強的團體認同感為教會社區服務。

The Board has produced an ordination policy which has been used for the ordination of Pastor Oliver Knight and for Pastor Pui Yin Ho in 2023. The Church will continue to plan for the ordination for other suitable members of pastoral staff.
理事會已製定了按立政策，該政策已用於按立劉浩然牧師和 2023 年按立何沛然為牧師。教會將繼續計劃按立其他合適的教牧同工。

The Board has put in place staff supervision and line-management structure to improve staff welfare and accountability, and will continue to monitor our staff's well-being.
理事會已建立了員工監督和直線管理結構，以改善員工福利和問責制，並將繼續監測員工的福利情況。

ii. **Invest in Future**: The Church currently meets in centres over six geographic locations (not including Seven Dials since it is under the administration of Soho). Each centre aims to provide services in three languages: Mandarin, English and Cantonese (although in some locations not all three languages are offered). Since COVID, online live-stream Sunday Services have been running in parallel with physical Sunday Service in most of our centres.

投資未來： 教會目前在六個地區的中心聚會（不包括 Seven Dials，因為它歸蘇豪福音堂管理）。每個中心的目標是提供三種語言的崇拜事工： 普通話、英語和粵語（但有些地方不提

供所有三種語言）。自 COVID 以來，在線直播主日崇拜與大部分中心的實體主日崇拜同步進行。

The next generation is increasingly multi-cultural and their friends reflect the diversity of London. This has presented challenges in that each centre-based leadership now has to serve the local church community in a diverse manner. The next generation is also very adaptable to new technology and online gatherings.

下一代越來越具有多元文化，他們的朋友也反映了倫敦的多樣性。這帶來了挑戰，因為每個中心的領袖層現在都必須以多樣化的方式來服侍當地教會社區。下一代對新科技和在線聚會的適應能力也很強。

The church has begun trial runs of Sunday services at Stratford, in Cantonese to begin with in order to reach out to the vast Chinese population in East London, as well as to the new Hong Kong immigrants. The church has therefore added several staff due to the attrition of existing staff and as a result of the Church's growth. As the Church is expected to have over 2,000 Sunday service attendees in the latter half of 2023, the Board continues to review the deployment and recruitment of pastoral staff, including voluntary workers, as well as proposals for church plants, second services, and the rental of additional space for Sunday services and other activities. The Church will continue to identify, train and mentor capable staff members and volunteers to attend to the challenges and take on leadership role in each centre.

為了向倫敦東區的廣大華人以及新一批香港移民傳福音，教會開始在東鄰堂試行粵語主日崇拜。由於現有員工的流失和教會的發展，教會增加了幾名員工。預計到 2023 年下半年，教會整體主日崇拜的參加人數將超過 2,000 人，因此理事會將繼續審查教牧人員（包括義工）的調配和招聘，以及植堂會、增添第二堂崇拜、租用額外空間進行主日崇拜和其他活動的建議。教會將繼續物色、培訓和指導有能力的同工和義工，以應對各中心的挑戰和擔當領導角色。

The Church held a staff retreat in July 2021 to discuss and plan for such growth. One of the key elements is the gradual transformation of the Church into language-based ministries under which pastoral and volunteer staff who major in one particular language will cooperate and support each other in preaching, teaching, training, in strategic planning, and in other ways possible to make better use of existing resources, to promote unity, and to make quality decisions more suited to its cultural context. In addition, the church is in the process of building up an e-library of teaching materials to support our disciple-making process (along language-based ministry lines) including the recording of Cantonese and Mandarin versions of Freedom in Christ.

教會於 2021 年 7 月舉行了一次同工退修會，討論和計劃這種增長。其中一個關鍵因素是，教會將逐步轉變為以語言為主導的事工，在這種事工中，主修一種語言的教牧人員和義工將在講道、教導、培訓、戰略規劃以及其他可能的方面相互合作和支持，以便更好地利用現有資源，促進合一，並做出更適合其文化背景的高質量決策。此外，教會正在建立一個電子資料

庫，以支持我們的門徒訓練過程（以語言為主導的事工），包括錄製粵語和普通話版本的《基督裡的自由》。

Ministries: As a church we believe that the spiritual wellbeing is of importance to all the charity work. In the coming year, we will continue to promote regular corporate and individual prayer groups at each centre. We will also aim to improve and consolidate biblical teachings so that our members would receive the spiritual nourishment they need, and make effective use of the available church resources. This is in-line with our growth plan as an Intentional Disciple-making Church. The focus is to help every believer become a disciple of Jesus Christ. A number of our staff members have retired in 2022 but new staff have been added to provide adequate coverage during this transition period.
事工：作為一個教會，我們相信屬靈的健康對所有慈善工作都非常重要。來年，我們將繼續在各中心推廣定期的團體和個人禱告小組。我們還將致力於改進和鞏固聖經教導，使我們的成員能夠得到所需的屬靈滋養，並有效地利用現有的教會資源。這與我們作為一個銳意建造主門徒的教會的成長計劃是一致的。我們的重點是幫助每一位信徒成為耶穌基督的門徒。一些同工將於 2022 年退休，但我們已經增加了新的同工，以便在這一過渡時期提供足夠的保障。

As a Charity we are also aware of the needs in our communities. In the coming year, we will seek to work with various community projects to provide support to people affected by the economic downturn, illness and losses, such as counselling services, social economic projects such as foodbanks, elderly fellowships, English classes, and will collaborate with para-church organisations to deliver the services.
作為一家慈善機構，我們也意識到社區的需求。來年，我們將尋求與各種社區項目合作，為受經濟衰退、疾病和損失影響的人們提供支持，如心理輔導服務、社會經濟項目，如食物銀行、長者團契、英語班等，並將與準教會組織合作提供服務。

We continue to have a Memorandum of Understanding with Chinese Overseas Christian Mission (COCM) for sharing of information and resources (in particular human resources).
我們繼續與基督教華僑佈道會（COCM）簽署諒解備忘錄，共享信息和資源（尤其是人力資源）。

Following the successful church plant project in East London in 2022, the Church will continue to seek opportunities for further church plants in other parts of London (such as Ealing, Kingston and Bromley) in order to provide pastoral care for new immigrants from Hong Kong, and for local residents in the vicinities.
繼2022年在東倫敦成功建立堂會後，教會將繼續在倫敦其他地區（如Ealing, Kingston, and Bromley）尋找機會進一步植堂，為來自香港的新移民和附近地區的當地居民提供牧養關懷。

7. FINANCIAL REVIEW 財務審查

The church reported a net deficit of £161,458 for the 2022 financial year, surpassing the previous year's reported loss of £48,300. Nevertheless, this deficit remained lower than our projected loss of £164,425.

教會在 2022 財年報告的淨赤字為 161,458 英鎊，超過了上一財年報告的 48,300 英鎊的赤字。儘管如此，這一赤字仍低於我們預計的 164,425 英鎊。

The most significant expenditure for the church was the payroll, with £906,211 allocated for staff salaries and pensions. Moving forward, the board will continue to diligently review and monitor payroll expenses.

教會最主要的支出是工資，906,211 英鎊用於員工工資和養老金。今後，理事會將繼續認真審查和監督工資支出。

Donations and rental income play a vital role in supporting the church's objectives. In 2022 the accumulated Unrestricted Fund reserve currently stands at £762,595. Within this balance, a net unrestricted loss of £127,538 was incurred during the 2022 financial year.

捐款和租金收入在支持教堂實現目標方面發揮著至關重要的作用。2022 年，累計無限制基金儲備金目前為 762,595 英鎊。在這一餘額中，2022 財年無限制淨虧損為 127,538 英鎊。

As of the end of 2022, the Restricted Funds reserve amounts to £5,236,846, with a net deficit of £33,919 attributed to all restricted funds in the 2022 financial year.

截至 2022 年底，受限基金儲備金為 5,236,846 英鎊，2022 財年所有受限基金的淨赤字為 33,919 英鎊。

Our analysis indicates that donations have rebounded to pre-pandemic levels as of December 2022, with a total of £1.06 million contributed to the general fund.

我們的分析表明，截至 2022 年 12 月，捐款已回升到 COVID 疫情前的水平，普通基金共收到 106 萬英鎊捐款。

The Articles of Association empower the Board to invest cash which is not immediately required. We have decided to invest into a savings account and aim to generate interest income.
《教會公司章程》授權理事會投資非急需的現金。我們已決定將其投資於一個儲蓄賬戶，以獲得利息收入。

8. STATEMENT OF TRUSTEES' RESPONSIBILITIES 受託人責任聲明

The Trustees (who are also the Directors of the Chinese Church in London) are responsible for preparing the Annual 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 of 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.
受託人（同時也是倫敦中華基督教會的理事）負責根據適用法律和《英國會計準則》（英國公認會計慣例），包括《財務報告準則》第 102 條「適用於英國和愛爾蘭共和國的財務報告準則」，編制年度報告和財務報表。公司法和適用於英格蘭及威爾士慈善機構的法律要求受託人編制每個財政年度的財務報表，真實、公平地反映該財政年度內慈善公司的財務狀況及其資源收入和使用情況，包括收入和支出。

In preparing these financial statements, the Trustees are required to:-
在編制這些財務報表時，受託人必須：

- Select suitable accounting policies and apply them consistently;
  選擇合適的會計政策並始終如一地加以應用；
- Observe the methods and principles of the Charities SORP;
  遵守《慈善機構財務報告準則》的方法和原則；
- Make judgements and estimates that are reasonable and prudent;
  做出合理審慎的判斷和估計；
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
  說明是否遵循了適用的會計準則，但財務報表中披露和解釋的任何重大偏離除外；以及
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charitable Company will continue to operate.
  以持續經營為基礎編制財務報表，除非不宜假定慈善公司將繼續運營。

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy the financial position of the Charity at any time, and to ensure that the financial statements comply with the Companies Act 2006, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

受託人負責保存適當的會計記錄，合理準確地披露慈善組織任何時候的財務狀況，並確保財務報表符合《2006 年公司法》、《2008 年慈善機構（賬目和報告）條例》以及信託契約的規定。他們還負責保護慈善組織的資產，並因此採取合理措施防止和發現欺詐及其他違規行為。根據《公司法》，除非受託人確信財務報表真實、公平地反映了慈善公司的財務狀況和公司在該期間的業績，否則不得批准財務報表。

The Trustees confirm that, in the case of each of the persons who are Trustees at the date of this report, the following applies:-
受託人確認，就本報告發布之日的每一位受託人而言，以下情況適用：-

- So far as each Trustee (Director) is aware there is no relevant audit information (information needed by the Company's auditors in connection with preparing their report) of which the Company's auditors are unaware; and

  就每位受託人（理事）所知，公司審計師並不知曉任何相關審計信息（公司審計師在編制報告時需要的信息）；以及

- Each Trustee (Director) has taken all the steps necessary to make herself/himself aware of and disclose any relevant audit information, and to establish that the Company's auditors are aware of that information.

  每位受託人（理事）都已採取一切必要措施，使自己了解並披露任何相關的審計信息，並確保公司的審計師了解這些信息。

9. AUDITORS 審計師

The Trustees have consented to treating the appointment of Knox Cropper as extending to Knox Cropper LLP.

受託人同意將 Knox Cropper 的任命延伸至 Knox Cropper 有限責任公司。

A resolution to re-appoint Knox Cropper as auditors of the Chinese Church in London will be put to members at the forthcoming Annual General Meeting.

在即將召開的常年會友大會上，將向會友們提出一項決議，重新任命 Knox Cropper 為倫敦中華基督教會的審計師。

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.
本報告是根據 2006 年《公司法》第 15 部分有關小型公司的特別規定編寫的。

Approved by the trustees and signed on their behalf by:
經受託人批准並由以下人員代表受託人簽署：

C S Wong

.....

Chairman 主席

Deacon Che Sheung Wong 黃志尚執事

Date: 11 August 2023 **日期:** 2023 年 8 月 11 日

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHINESE CHURCH IN LONDON FOR THE YEAR ENDED 31 DECEMBER 2022

獨立審計師向倫敦中華基督教會會友提交的 2022 年度審計報告

截至 2022 年 12 月 31 日

Opinion

We have audited the financial statements of Chinese Church in London (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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 of Ireland'.

意見

我們已審計倫敦中華基督教會（「慈善公司」）截至2022 年12 月31 日止年度的財務報表，包括財務活動表（包括收支賬目）、資產負債表、現金流量表和財務報表附註，包括重要會計政策摘要。編制過程中採用的財務報告框架是適用法律和《英國會計準則》（《英國公認會計實務》），包括《財務報告準則》第102 條「適用於英國和愛爾蘭共和國的財務報告準則」。

In our opinion the financial statements:
我們認為財務報表：

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources for the period then ended;
  真實公允地反映了截至 2022 年 12 月 31 日慈善公司的財務狀況，以及截至該日的財務期的資金流入和資金運用情況；

- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
  已按照《英國公認會計實務》，包括《財務報告準則》第 102 條「適用於英國和愛爾蘭共和國的財務報告準則」妥善編制；以及

- Have been prepared in accordance with the requirements of the Companies Act 2006.
  按照 2006 年《公司法》的要求編制。

Basis for opinion 意見的依據

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

我們的審計是根據《國際審計準則》（英國）（ISAs (UK)）和適用法律進行的。我們根據這些準則所承擔的責任在我們報告的「審計員對財務報表審計的責任」部分作了進一步說明。根據英國與財務報表審計相關的道德要求，包括英國財務報告委員會的道德標準，我們獨立於該慈善公司，並已根據這些要求履行了其他道德責任。我們相信，我們獲得的審計證據為我們發表審計意見提供了充分和適當的依據。

Conclusions relating to going concern 關於持續經營的結論

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

在審計財務報表時，我們得出的結論是，受託人在編制財務報表時使用持續經營會計基礎是適當的。

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

根據我們所做的審計工作，我們沒有發現任何與事件或情況有關的重大不確定因素，單獨或共同可能會對慈善公司自財務報表授權發布之日起至少十二個月內持續經營的能力產生重大疑問。

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

本報告的相關章節闡述了我們和受託人在持續經營方面的責任。

Other information 其他信息

The other information comprises the information included in the Report of the Trustees', other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

其他信息包括《受託人報告》中除財務報表和我們的審計報告之外的其他信息。其他信息由受託人負責。

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.
我們對財務報表的意見不包括其他信息，除非我們在報告中另有明確說明，我們不對其發表任何形式的保證結論。

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

在審計財務報表時，我們的責任是閱讀其他信息，並在閱讀時考慮其他信息是否與財務報表或我們在審計中獲得的知識存在重大不一致，或是否存在重大錯報。如果我們發現此類重大不一致或明顯的重大錯報，我們必須確定財務報表是否存在重大錯報或其他信息是否存在重大錯報。如果根據我們所做的工作，我們得出結論認為其他信息存在重大錯報，我們必須報告這一事實。我們在這方面沒有什麼可報告的。

Opinion on other matters prescribed by the Companies Act 2006
關於 2006 年《公司法》規定的其他事項的意見
In our opinion, based on the work undertaken in the course of the audit:
根據審計過程中開展的工作，我們認為：

- the information given in the Report of the Trustees, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
  受託人報告中提供的信息（包括為公司法目的編寫的理事報告）與編制財務報表的財政年度的財務報表一致；以及

- the directors' report, included within the Report of the Trustees, has been prepared in accordance with applicable legal requirements.
  受託人報告中的理事報告是根據適用的法律要求編寫的。

Matters on which we are Required to Report by Exception 我們需要例外報告的事項
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees'.
根據審計過程中對慈善公司及其環境的了解和认知，我們未發現受託人報告中存在重大錯報。

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:
對於《2006 年公司法》要求我們向您報告的下列事項，如果我們認為：

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of Trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Report.

- 沒有保存適當的會計記錄，或沒有從我們沒有訪問過的分支機構收到足以供我們審計的報表；或
- 財務報表與會計記錄和報表不符；或
- 未按法律規定披露受託人的某些酬金；或
- 我們沒有收到審計所需的全部資料和解釋；或
- 受託人無權根據小型公司製度編制財務報表，也無權利用小型公司豁免編制戰略報告的規定或編制受託人報告。

Responsibilities of Trustees 受託人責任

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the governors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

正如《受託人責任聲明》中所詳細解釋的，受託人（就公司法而言，受託人也是慈善公司的理事）負責編制財務報表，並確保財務報表真實、公允地反映了情況，同時負責實施理事確定的必要內部控制，以確保編制的財務報表不存在因欺詐或錯誤而導致的重大錯報。

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the governors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.
在編制財務報表時，受託人負責評估公司持續經營的能力，在適用情況下披露與持續經營有關的事項，並採用持續經營會計基礎，除非治理者打算清算公司或停止運營，或別無其他現實可行的選擇。

Auditor's responsibilities for the audit of the financial statements
審計師對財務報表審計的責任

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

我們的目標是合理確定財務報表整體上是否存在因欺詐或錯誤導致的重大錯報，並出具包含我們意見的審計報告。合理保證是一種高水平的保證，但並不保證根據《國際審計準則》（英國）進行的審計一定能發現存在的重大錯報。錯報可能源於欺詐或錯誤，如果個別或總體錯報可合理預期會影響用戶根據這些財務報表做出的經濟決策，則被視為重大錯報。

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

包括欺詐在內的違規行為是指不遵守法律法規的情況。我們根據上述職責設計程序，以發現包括欺詐在內的違規行為方面的重大錯報。我們的程序在多大程度上能夠發現違規行為，包括欺詐行為，詳述如下：

- The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.

- 慈善公司必須遵守公司法和慈善法，根據我們對其活動的了解，我們發現準確說明受限資金的法律要求至關重要。
- 我們通過與管理層的討論以及對成文的政策、程序和控制措施的審查，了解了慈善公司如何遵守其法律和監管框架，包括對受限資金進行適當說明的要求。
- 審計團隊在審計慈善機構方面經驗豐富，他們考慮了慈善公司出現重大錯報的可能性以及欺詐可能發生的方式。我們的考慮因素包括管理層越權的風險。

Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

我們的做法是檢查所有限定用途的收入是否得到適當確認和單獨入賬，並確保只有有效和適當的支出才記入限定用途的基金。這包括審查分錄調整和異常交易。

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

有關我們對財務報表審計責任的進一步說明，請訪問財務報告委員會的網站：https://www.frc.org.uk/auditorsresponsibilities。該說明構成我們審計報告的一部分。

Use of our report 報告的使用

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

根據《2006 年公司法》第 16 部分第 3 章的規定，本報告僅面向公司的全體成員。我們開展審計工作的目的是向慈善公司的成員陳述我們必須在審計報告中向他們陳述的事項，而非其他目的。在法律允許的最大範圍內，我們不接受或承擔除慈善公司和作為一個整體的慈善公司成員以外的任何人對我們的審計工作、本報告或我們形成的意見的責任。



Richard Billinghurst FCA 英國金融行為監管局
Senior Statutory Auditor 高級法定審計師
for and on behalf of Knox Cropper 代表LLP Knox Cropper LLP
Chartered Accountants and registered Auditors 特許會計師和註冊審計師
65 Leadenhall Street
London
EC3A 2AD

Date: 19/09/2023
日期:

CHINESE CHURCH IN LONDON
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022
倫敦中華基督教會
截至二零二二年十二月三十壹日 財務報告表

INCOME FROM 收入	NOTE 附注	Unrestricted Funds 無限制基金 £	Restricted Funds 限制基金 £	Total Funds 2022 基金合共 £	Total Funds 2021 基金合共 £
Donations and Legacies 捐款及遺產	2	1,055,723	245,850	1,301,573	1,125,324
Other Trading Activities 租金和其他收入	3	89,463	24,002	113,465	96,670
Investments 銀行利息		825	-	825	381
TOTAL INCOME 總收入		1,146,011	269,852	1,415,863	1,222,375
EXPENDITURE ON 支出					
Raising Funds 籌款		-	-	-	-
Charitable Activities 直接支出	4	1,273,549	303,772	1,577,321	1,270,675
TOTAL EXPENDITURE 總支出		1,273,549	303,772	1,577,321	1,270,675
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR 年度淨收入		(127,538)	(33,920)	(161,458)	(48,300)
RECONCILIATION OF FUNDS:					
Balance b/f at 1st January 2022 承前期結算		890,133	5,270,767	6,160,900	6,209,200
Balance c/f at 31st December 2022 本年度結算		£762,595	£5,236,847	£5,999,442	£6,160,900

All activities reported above are continuing activities. Fore last year's figure please see Note 23.

上述所有活動均為持續性活動。去年的數字請參見附註 23。

CHINESE CHURCH IN LONDON
BALANCE SHEET AS AT 31 DECEMBER 2022
倫敦中華基督教會
截至二零二二年十二月三十壹日 資產負債表

	Note	2022		2021	
FIXED ASSETS 固定資產		£	£	£	£
Tangible Fixed Assets 有形資產					
Land and buildings 地產及物業			3,022,819		3,078,531
Building improvements 建築物改善			1,782,119		1,854,480
Fixtures & Fittings 固定建築裝設			10,311		15,720
Office Furniture and Equipment 辦公室傢俱及器材			2,741		3,117
	13		4,817,991		4,951,848
CURRENT ASSETS 流動資產					
Debtors 債務人	14	103,583		129,053	
Cash at Bank and in Hand 現金及存款	15	1,220,774		1,266,549	
		1,324,357		1,395,602	
CREDITORS: Amounts falling due within one year 短期借貸人	16	(142,906)		(186,550)	
NET CURRENT ASSETS 流動資產淨值			1,181,451		1,209,052
TOTAL ASSETS LESS CURRENT LIABILITIES 流動資產減現存債項			5,999,442		6,160,900
TOTAL NET ASSETS 資產淨值			£5,999,442		£6,160,900
FUNDS 基金					
Unrestricted 無限制基金			762,595		890,133
Restricted 限制基金	17		5,236,847		5,270,767
TOTAL FUNDS 基金總數			£ 5,999,442		£ 6,160,900

The Financial Statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.
The Financial Statements were approved by the Trustees on 11 August 2023.
財務報表是根據《2006 年公司法》第 15 部分有關小型慈善公司的特別規定編制的。
財務報表於 2023 年 8 月 11 日獲得受託人批准。

C S Wong

Chairman (Deacon Che Sheung Wong)
主席 (黃志尚執事)

Church Treasurer (Yufan, Chen)
教會司庫 (陳雨帆)

Company No. 05285135

CHINESE CHURCH IN LONDON
STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2022
倫敦中華基督教會
截至二零二二年十二月三十壹日 現金流量表

	2022		2021	
	£	£	£	£
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES				
年度淨現金 提供/(用於)經營活動		(43,106)		(120,241)
CASH FLOWS FROM INVESTING ACTIVITIES				
投資活動現金流				
Investment Income 投資收入	825		381	
Purchase of Property, Plant & Equipment 購買物業，廠房及設備	(3,494)		(8,814)	
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES				
年度淨現金 提供/(用於)投資活動		(2,669)		(8,433)
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動現金流				
Repayments of Borrowing 借款還款	-		-	
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES				
年度淨現金 提供/(用於)融資活動		-		-
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR				
現金及現金等價物變動		(45,775)		(128,674)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR				
年初現金及現金等價物		1,266,549		1,395,223
CASH AND CASH EQUIVALENTS AT END OF YEAR				
年終現金及現金等價物		£1,220,774		£1,266,549

ANALYSIS OF CHANGES IN NET DEBT 淨債務變動分析

	As at 截至 01/01/2022	Cash flows 現金流	Loans converted to donations 貸款轉換為捐款	As at 截至 31/12/2022
Cash at bank 現金與存款	1,266,549	(45,775)	-	1,220,774
Building Fund Interest-free loans 建堂基金免息貸款	(82,000)		-	(82,000)
TOTAL	1,184,549	(45,775)	-	1,138,774

CHINESE CHURCH IN LONDON
STATEMENT OF CASH FLOWS (CONTINUED)
AS AT 31 DECEMBER 2022
倫敦中華基督教會
截至二零二二年十二月三十壹日 現金流量表（續）

RECONCILIATION OF NET INCOME/ (EXPENDITURE) TO NET CASH FLOW FROM OPERATIONS

	2022 £	2021 £
Net income/(expenditure) for the year 年度淨收入/（支出）	(161,458)	(48,300)
Adjustments for:		
Investment income 投資收入	(825)	(381)
Depreciation 折舊	137,351	133,107
(Increase)/Decrease in Debtors（增加）/ 減少債務人	25,470	(51,790)
Increase in Creditors 增加 /（減少）借貸人	(43,644)	(152,877)
	(43,106)	(120,241)
Investment Income 投資收入	825	381
Purchase of Property, Plant & Equipment 購買物業，廠房及設備	(3,493)	(8,814)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR 現金及現金等價物變動	**(45,775)**	**(128,674)**

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
倫敦中華基督教會
截至二零二二年十二月三十壹日 財 務 報 表 附 注

1. ACCOUNTING POLICIES 會計政策

(a) **Basis of Accounting 會計基礎**

These accounts have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard 102, the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102). The company is a public benefit entity.

這些賬目是按照歷史成本慣例、財務報告標準 102、2006 年公司法以及慈善機構會計和報告建議實踐聲明 (FRS 102) 的要求編制的。 該公司是一個公益實體。

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. As detailed in note 22, in forming this opinion, they have considered the impact of the Covid-19 pandemic on both its income and expenditure for at least a period of twelve months from the date of approval of these financial statements.

受託人認為，慈善機構持續經營的能力不存在重大不確定性。 如附註 22 所詳述，在形成本意見時，他們考慮了自這些財務報表批准之日起至少 12 個月內 Covid-19 大流行對其收入和支出的影響。

The presentational currency of the financial statements is Pound Sterling (£).

財務報表的列報貨幣為英鎊（£）。

(b) **Fixed Assets 固定資產**

Fixed assets are disclosed at cost net of depreciation to date. Assets transferred from the predecessor charity have been recorded at cost equivalent to their net book value in the predecessor charity at the date of transfer.

固定資產按迄今為止扣除折舊的成本披露。 從前任慈善機構轉移的資產已按相當於其在轉移日在前任慈善機構的賬面淨值的成本記錄。

(c) **Depreciation 折舊**

Depreciation of fixed assets is calculated on cost at rates estimated to write off the assets, by equal instalments, over their expected working lives. Fixtures and fittings and office equipment are written off on a straight line basis over 5 years and 3 years respectively. Buildings and building improvements have been depreciated over the life of the property which has been estimated at 50 years. As a result of a review of the depreciation policy, the installed lift is being written off over its remaining useful life. The cost of improvements at the United Reform Church are depreciated over 20 years. Depreciation charges on assets transferred from the predecessor charity continue to be applied on the basis of cost to the predecessor charity and the predecessor charity's estimate of economic life.

固定資產折舊按成本按預計使用年限內等額分期沖銷的估計比率計算。 固定裝置及裝置和辦公設備分別按直線法按 5 年和 3 年核銷。 建築物和建築物改良設施在財產的使用壽命（估計為 50 年）內計提折舊。 根據對折舊政策的審查，已安裝的電梯將在其剩餘使用壽命內註銷。 聯合改革教會的改進費用在 20 年內折舊。 從前任慈善機構轉移的資產的折舊費用繼續根據前任慈善機構的成本和前任慈善機構對經濟壽命的估計進行計算。

(d) **Income 收入**

All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, covenants and legacies are credited to the accounts in the year in which they are receivable, grossed up for tax recoverable where appropriate.

Interest is credited to the accounts in the year in which it is receivable.

一旦慈善公司有權獲得資金、滿足收入項目所附的任何績效條件、很可能收到收入且金額能夠可靠地計量，所有收入均在財務活動表中確認。

捐贈、契約和遺產均記入應收當年的賬戶，並在適當情況下匯總為可退稅。

利息在應收當年記入賬戶。

(e) **Value Added Tax 增值稅**

The Charity is not registered for VAT and accordingly, where applicable, all costs and expenditure incurred are shown inclusive of VAT.
該慈善機構未登記增值稅，因此，在適用的情況下，所產生的所有成本和支出均包含增值稅。

(f) **Funds 資金**

Unrestricted funds are those funds, which can be used at the Trustees' discretion. Restricted Funds are funds whose purposes have been restricted by the donor.
無限制資金是指受託人可以自行決定使用的資金。受限資金是指其用途受到捐助者限制的資金。

(g) **Expenditure 支出**

Charitable expenditure comprises direct expenditure attributable to the charitable objectives or activities and support costs. Where costs cannot be attributed, they have been apportioned to charitable objectives or activities according to the time or resources spent on each. Support costs are those functions that assist the work of the charitable company but do not directly undertake fundraising or charitable activities. Support costs include general overheads and governance costs (those costs incurred in the governance of the charitable company and its assets and are primarily associated with constitutional and statutory requirements).
慈善支出包括可歸因於慈善目標或活動的直接支出以及支持費用。如果成本無法歸屬，則根據每項目標或活動所花費的時間或資源將其分配給慈善目標或活動。支持成本是指協助慈善公司工作但不直接進行籌款或慈善活動的職能。支持成本包括一般管理費用和治理成本（在慈善公司及其資產的治理中產生的成本，主要與憲法和法定要求相關）。

(h) **Grants 補助金**

Grants payable are charged in the year when the offer is conveyed to the recipient.
應付贈款在向受贈者傳達要約當年收取。

(i) **Pensions 養老金**

The Charity contributes to defined contribution pension schemes and the pension charge represents the amount payable by the charity to the schemes in respect of the year.
慈善機構向固定繳款養老金計劃供款，養老金費用代表慈善機構當年向該計劃支付的金額。

(j) Key Judgements and Estimates 主要判斷和估計

(i) Financial instrument classification 財務工具分類

The classification of financial instruments, both assets and liabilities, as 'basic' or 'other' requires judgement as to whether all applicable conditions as basic are met. This includes the type of investment or loan and its return. The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently valued at their settlement value.

將財務工具（包括資產和負債）歸類為「基本」或「其他」，需要判斷是否滿足基本的所有適用條件。這包括投資或貸款的類型及其回報。慈善機構只擁有符合基本金融工具條件的金融資產和負債。這些資產和負債最初按交易價值確認，隨後按結算價值估值。

(ii) Useful life of functional properties 功能性財產的使用年限

The remaining useful life of depreciable properties is reviewed by management at each reporting date and, if necessary, the depreciation charge adjusted accordingly.

管理層在每個報告日期都會對可折舊財產的剩餘使用年限進行審查，如有必要，會對折舊費用做出相應調整。

(k) Short-term debtors and creditors 短期債務人和債權人

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

當慈善機構在滿足任何履約條件後在法律上有權獲得收入、能夠可靠地衡量金額且有可能收到收入時，債務人即被確認。當慈善機構因過去的事件而負有向第三方付款的現有法律或推定義務，很可能需要清償債務，且清償債務的金額能夠可靠地計量或估算時，則確認債權人。

(l) Cash and Cash Equivalents 現金及現金等價物

Cash and Cash Equivalents in the Statement of Financial Position comprise cash at bank and in hand and short term deposits with an original maturity of three months or less. For the purpose of the Statement of Cash Flows cash and cash equivalents are as defined above net of outstanding bank overdrafts if they exist.

財務報表中的現金及現金等價物包括銀行存款、庫存現金以及原始期限為三個月或更短的短期存款。就現金流量表而言，現金及現金等價物如上文所定義，如存在未清償銀行透支，則減去未清償銀行透支。

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2. DONATIONS AND LEGACIES 捐款及遺產

	Unrestricted Fund 無限制基金 £	Restricted Fund 限制基金 £	2022 Total 合共 £	2021 Total 合共 £
Combined Services 聯合崇拜	-	-	-	-
Cantonese 粵語堂	198,367	51,041	249,409	194,030
Mandarin 國語堂	112,335	27,785	140,120	94,371
Truth and Grace 英文堂	117,287	13,487	130,774	106,257
New Soho 蘇豪福音堂	279,623	87,023	366,646	334,821
Hounslow 豪士羅堂	25,739	7,473	33,212	31,181
Croydon 凱敦堂	98,158	27,654	125,812	141,374
Colindale 甘霖堂	131,226	19,432	150,658	123,710
Office 教會辦公室	92,988	11,955	104,942	99,580
	£ 1,055,723	£ 245,850	£ 1,301,573	£ 1,125,324

3. OTHER TRADING ACTIVITIES 租金及其他收入

	2022 £	2021 £
Book sales 書攤收入	760	33
Rental 租金	73,523	71,250
Sundry Income 雜項收入	15,180	25,387
Lunch ministry income 午餐事工收入	-	-
Education Conference Income 教育營會收入	24,002	-
	£ 113,465	£ 96,670

Note: Sundry income above includes £15,180 (2021: £25,387) of grant funding received as part of the Government Job Retention Scheme, which was introduced in response to Covid 19.
注：上述雜項收入包括 15, 180 英鎊（2021 年：25,387 英鎊）作為政府保留工作崗位計劃的一部分收到的補助資金，該計劃是為響應 Covid 19 而推出的。

4. CHARITABLE EXPENDITURE 慈善支出

	Direct Costs 直接費用 (Note 6) £	Support Costs 扶助費用 (Note 7) £	2022 Total 合共 £	2021 Total 合共 £
Pastoral 教牧	456,473	140,644	597,117	413,947
Outreach 佈道	338,418	66,251	404,669	311,138
Welfare 福利	165,591	63,253	228,844	218,603
Building 建堂	237,407	109,284	346,691	326,987
Total 合共	£ 1,197,889	£ 379,432	£ 1,577,321	£1,270,675

5(a).EMPLOYEE COSTS 同工開支

	2022 £	2021 £
Salaries and wages 薪金	790,439	594,587
Social Security 社會保障金	76,209	57,639
Pension 退休金	39,563	29,473
Total Head Office Salaries 合共	£ 906,211	£681,699

The average number of employees during the year was 29 (2021: 22).
本年度的平均員工人數為 29 人（2021 年：22 人）。

The Key management personnel of the Church are those persons having authority and responsibility for planning, directing and controlling the activities of the Church, directly or indirectly, including any trustee of the Church. In addition to the trustees, they comprise of the senior staff members detailed in the Administrative Details. No employee earned more than £60,000 during the year.
教會的主要管理人員是那些有權力和責任直接或間接規劃、指導和管控教會活動的人，包括教會的任何受託人。除受託人外，他們還包括行政細節中詳述的高級職員。本年度，沒有僱員的收入超過 60,000 英鎊。

5(b). TRUSTEE'S REMUNERATION AND EXPENSES 信托人酬金及開支

During the year, one (2021: one) of the trustees received remuneration and expenses. However, these payments relate to their capacity as pastors or spiritual leaders, rather than as trustees of the Church. It is an accepted practice in religious organisations for the ministers to take an active role in the Church Council to guide the Church in its affairs.
本年度內，1 名（2021 年：1 名）受託人領取報酬及費用。然而，這些報酬與他們作為牧師或屬靈領袖的身份有關，而不是作為教會受託人的身份。牧師在教會理事會中發揮積極作用，指導教會事務，這是宗教組織中公認的做法。

Remuneration paid in the year: 今年的薪酬支付	2022 £	2021 £
Pastor T S Lau 劉德新牧師	40,150	41,208
	£40,150	£41,208

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6. DIRECT COSTS 直接費用

	Pastoral 教牧	Outreach 佈道	Welfare 福利	Building 建堂	2022 合共	2021 合共
	£	£	£	£	£	£
Staff Costs 同工支出	352,729	117,576	117,576	-	587,881	416,024
Staff ancillary costs 同工其他支出	18,906	9,453	3,151	-	31,510	15,121
Congregational Cost 堂會支出	81,412	40,706	13,569	-	135,687	43,193
Licences and Subscriptions 許可證和訂閱	1,299	650	217	-	2,166	1,524
TNG Ministry 下一代事工	849	424	141	-	1,414	1,213
Speakers Fees 講員費	560	281	94	-	935	-
Outreach 佈道	-	1,650	-	-	1,650	-
Home Missionaries 本地宣教士	-	42,347	-	-	42,347	44,497
Fellowship/Retreats 團契/退修	88	43	14	-	145	1,100
Other 其他	2,441	1,219	406	-	4,066	226
Carelinks 愛心聯繫	-	-	19,070	-	19,070	39,968
Property Depreciatio 物業折舊	-	-	-	128,072	128,072	123,230
Mission Costs 宣教事工	-	3,828	-	-	3,828	2,567
Mission Grants 宣教資助	-	121,146	-	-	121,146	105,679
Love Gift 福利資助	-	-	9,531	-	9,531	5,950
* Student Grants 神學生資助	-	-	(21,234)	-	(21,234)	29,200
Combined Church Activities 教會活動	(1,811)	(905)	(302)	-	(3,018)	-
Premises 場地使用支出	-	-	-	109,335	109,335	112,080
Education Conference Fund expense 教育營會基金費用	-	-	23,358	-	23,358	-
Total 合共	£456,473	£338,418	£165,591	£ 237,407	£1,197,889	£941,572

*Student Grants – Grants awarded in the prior year of £25,279 but not utilised have been written back in the current year. Grants awarded in 2022 amounted to £4,045.

*神學生資助 –上一年授予但未使用的助學金為 25,279 英鎊，已在本年度回寫。 2022 年授予的贈款總額為 4,045 英鎊。

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7. SUPPORT COSTS 扶助費用

	Pastoral 教牧 £	Outreach 佈道 £	Welfare 福利 £	Building 建堂 £	2022 合共 £	2021 合共 £
Staff Costs 同工支出	111,315	55,657	55,657	95,701	318,330	265,673
Postage/Stationery/Bank charges 郵費及文具和銀行收費	8,994	4,497	1,499		14,990	12,176
Audit Fees 核數費	2,475	2,475	2,475	2,475	9,900	1,620
Legal and Professional 法律及專業費用	366	123	123	612	1,224	2,660
Depreciation 折舊	4,640	928	928	2,783	9,279	9,877
Office Costs 辦公室費用	12,854	2,571	2,571	7,713	25,709	37,097
Total 合共	£140,644	£66,251	£63,253	£109,284	£379,432	£329,103

8. TAXATION 稅務

Chinese Church in London is a registered charity and is potentially exempt from taxation in respect of income and capital gains received within the categories covered by Part 11 of the Corporation Tax Act 2011 to the extent that such income or gains is applied exclusively to charitable purposes.

倫敦中華基督教會是一家註冊慈善機構，在《2011 年公司稅法》第 11 部分所涵蓋的類別內獲得的收入和資本收益，當專門用於慈善目的，則可以免稅。

9. CARELINKS DONATIONS 愛心聯繫捐款

	2022 £	2021 £
Tamar (All Souls Church) 他瑪事工	4,540	4,961
Christian Centre for Gambling Rehabilitation 福音戒賭中心	9,458	9,508
Tear Fund 淚基金	9,080	9,921
Cedar Fund 施達基金	4,540	6,614
Chinese Association for Cancer Care 英國華人關懷癌症協會	8,323	8,268
Carelinks expenses 愛心聯繫支出	117	(410)
New Leaf Counselling Centre 新葉心理輔導中心	1,837	1,107
Unpaid donations written back 未支付捐款已寫回	(18,825)	-
	£19,070	£39,969

10. GRANTS FOR MISSION WORK 差傳資助金

The Charity made institutional grants to Christian organisations, to support mission work in the UK and overseas, as follows:
該慈善機構向基督教組織提供機構撥款，以支持英國和海外的宣教工作，具體如下：

	2022	2021
	£	£
Overseas Missionary Fellowship 海外基督使團	9,095	12,240
Operation Mobilisation 信徒動員會	12,415	18,360
Jian Hua Foundation (Hong Kong) 建華基金會	2,235	10,895
Home of Loving Faithfulness (Hong Kong) 可愛忠實之家	160	555
Chinese Overseas Christian Mission 基督教華僑佈道會	10,000	10,000
Church Mission Society 英國聖公會差會	320	-
WEC International 環球福音會	9,595	9,585
Christ Transcending Poverty Church 超窮教會	320	1,210
Pioneers	9,320	9,310
YWAM	9,300	8,775
Global Connection	500	-
Christmas Gift to missionaries 宣教士聖誕禮物	500	-
Oxford Centre For Mission Studies	-	1,390
	£63,760	£82,320

The Charity also made individual grants to 9 Christian professionals and missionaries. In the current year, these totalled £45,540 (2021: £17,930).
該慈善機構還向 9 名基督教專業人士和宣教士提供個人捐款。今年的總金額為 45,540 英鎊（2021 年：17,930 英鎊）。

11. STUDENT GRANTS 神學生資助金

The Charity gave student grants totalling £4,045 (2021: £29,200) to 1 individual (2020: 3 individuals) in the UK to support them in their theological studies.
該慈善機構向英國的 1 人（2020 年：3 人）提供了總計 4,045 英鎊（2021 年：29,200 英鎊）的學生助學金，以支持他們的神學學習究。

12. PENSION COMMITMENTS 退休金

The Charity contributed to a defined contribution pension scheme for several employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions due to the fund were £nil (2021: £nil). Total premiums payable in the year were £39,563 (2021: £29,473).
該慈善機構為多名員工提供了固定繳款養老金計劃。該計劃的資產與慈善機構的資產分開存放在一個獨立管理的基金中。截至資產負債表日，該基金的未繳繳款為零英鎊（2021 年：零英鎊）。本年度應付保費總額為 39,563 英鎊（2021 年：29,473 英鎊）。

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13. TANGIBLE FIXED ASSETS 有形固定資產

Cost 開銷:	Land & Buildings 建築物	Improvements 改善	Fixture & Fittings 固定建築裝設	Office Furniture and Equipment 辦公室傢俱及器材	Total 合共
	£	£	£	£	£
At 1st January 2022 承前期開銷結算	3,856,344	2,952,433	274,120	56,862	**7,139,759**
Additions 增添	-	-	1,415	2,079	**3,494**
At 31st December 2022 本年度開銷結算	£3,856,344	£2,952,433	£275,535	£58,941	**£7,143,253**
Accumulated Depreciation At 1st January 2022 承前期開銷結算	777,813	1,097,953	258,400	53,745	**2,187,911**
Charge for Year	55,711	72,361	6,824	2,455	**137,351**
At 31st December 2022 本年度開銷結算	£833,524	£1,170,314	£265,224	£56,200	**£2,325,262**
Net Book Value 帳面淨值:					
At 31st December 2022 二二年十二月三十一日	3,022,820	1,782,119	10,311	2,741	**4,817,991**
At 31st December 2021 二壹年十二月三十一日	£3,078,531	£1,854,480	£15,720	£3,117	**£4,951,848**

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14. DEBTORS 債務人

	2022 £	2021 £
Prepayments and accrued income 預先支付及應計收入	34,204	33,079
HM Revenue and Customs 稅務局	68,299	94,894
Accounts receivable 應收賬款	1,080	1,080
	£ 103,583	£ 129,053

15. CASH AT BANK AND IN HAND 現金與存款

	2022 £	2021 £
Current Accounts 支票户口存款	67,952	15,157
Paypal Accounts 户口存款	10,486	1,048
Deposit Accounts 支票户口存款	641,426	748,229
Treasury Deposits 支票户口存款	500,000	500,000
Cash 現金	910	2,115
	£ 1,220,774	£ 1,266,549

16. LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR 債項：短期借貸人

	2022 £	2021 £
*Building fund interest free loans 建堂/物業管理基金免息貸款	82,000	82,000
Trade Creditors 貿易借貸人	3,937	23,708
Accruals and Deferred Income 預估及延期收入	29,841	64,571
HM Revenue and Customs 稅務局	18,022	(354)
Carelinks support 愛心聯繫應付款項	9,106	16,625
	£ 142,906	£ 186,550

* These are short term unsecured loans from members of Chinese Church in London.
這些是倫敦中華基督教會會友提供的短期無擔保貸款。

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022
倫敦中華基督教會
截至二零二二年十二月三十壹日財務報表附注（續）

17. RESTRICTED FUNDS 限制基金

The income funds of the Church include restricted funds comprising the following unexpended balances of donations and grants held on trust to be applied for specific purposes:
教會的收入基金包括限制性基金，包括以下未支出的捐款和信託基金餘額，用於特定目的：

	Balance b/f 承前期結算 £	Income Received 收入 £	Expenditure Paid 支出 £	Transfers In/ (out) 轉入/（轉出） £	Balance c/f 2022 本年度結算 £
Building Fund 建堂/物業管理基金	4,853,900	43,455	(148,073)	-	4,749,282
Mission Fund 差傳基金	125,916	121,409	(114,974)	7,405	139,756
Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金	143,070	-	(10,000)	(7,405)	125,665
Theological Education Fund 神學基金	44,618	13,076	21,234	-	78,928
Communion Fund 愛心奉獻	71,377	28,684	(9,531)	-	90,530
Carelinks Funds 愛心聯繫基金	32,530	39,226	(19,070)	-	52,686
Education and Conference Fund 教育營會基金	(644)	24,002	(23,358)	-	0
	£5,270,767	£269,852	£(303,772)	£-	£5,236,847

Year ended 31 December 2021	Balance b/f 承前期結算 £	Income Received 收入 £	Expenditure Paid 支出 £	Balance c/f 2021 本年度結算 £
Building Fund 建堂/物業管理基金	4,971,785	47,345	(165,230)	**4,853,900**
Mission Fund 差傳基金	97,081	137,081	(108,246)	**125,916**
Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金	143,070	-	-	**143,070**
Theological Education Fund 神學基金	55,780	18,038	(29,200)	**44,618**
Communion Fund 愛心奉獻	54,894	22,433	(5,950)	**71,377**
Carelinks Funds 愛心聯繫基金	22,327	50,171	(39,968)	**32,530**
Education and Conference Fund 教育營會基金	(644)	-	-	**(644)**
	5,344,293	275,068	(348,594)	**5,270,767**

17. RESTRICTED FUNDS (CONTINUED) 限制基金（續）

The purposes of the restricted funds are as follows: 限制性資金用途如下:

Building Fund 建堂/物業管理基金

Represents sums already expended on the purchase and refurbishment of property and sums committed to meet future major refurbishment costs. There is currently a shortfall in funding for the Building Fund which has been funded from general funds as indicated by the analysis of net assets in note 18.
代表已用於購買和翻新物業的金額以及承諾用於支付未來主要翻新費用的金額。正如附註 18 中的淨資產分析所示，目前建堂/物業管理基金的資金存在短缺，該基金由常費基金提供資金。

Mission Fund 差傳基金

for support of Church's missionaries and mission organisations, both locally and overseas; to fund any Church activities associated with the furtherance of the cause of Christ in mission field in the UK and abroad. The transfer from the Dr Peter Chow Memorial Mission Education Fund to the Mission Fund is to correct costs misanalysed in the year ended 31 December 2020.
支持教會在本地和海外的宣教士和宣教組織； 資助與在英國和國外宣教領域推進基督教事工相關的任何教會活動。從周照文醫生差傳教育基金轉入差傳基金的目的是糾正截至 2020 年 12 月 31 日止年度錯誤分析的費用。

Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金

fund from Dr Peter Chow's legacy for the training and education of mission educators and professionals. See above for details of the transfer to the Mission Fund.
周照文醫生遺產中的基金，用於宣教教育工作者和專業人士的培訓和教育。有關轉入差傳基金的詳細信息，請參閱上文。

Theological Education Fund 神學基金

to fund scholarships for students pursuing theological studies with a view to full-time ministry; students are not expected to repay the Church, upon completion of their studies.
為從事神學研究以從事全職事工的學生提供獎學金； 學生完成學業後無需償還教會費用。

Communion Fund 愛心奉獻

to fund monetary gifts for any brothers and sisters in Christ who are in unexpected financial difficulties, in the UK and abroad.
為英國和國外遇到意外經濟困難的基督徒兄弟姐妹提供金錢禮物。

Carelinks Funds 愛心聯繫基金

These comprise the proceeds of annual collections for Tear Fund and Cedar Fund, other Christian social organisations and other special appeals made wherever a need may arise.
這些資金包括淚基金和施達基金、其他基督教社團組織的年度募捐以及在任何有需要時提出的其他特別呼籲的收益。

Education Conference Fund 教育營會基金

to restrict any surplus arise in education conferences or events. Any reserves would be used to support deficits of other education conferences.

限制教育營會或活動中出現的任何盈餘。任何儲備金都將用於支持其他教育營會的赤字。

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS 基金資產淨值分析

	Total 合共 2022	Fixed Assets 固定資產	Net Current Assets 流動資產淨值	Total 合共 2021
	£	£	£	£
Restricted Funds 限制基金	5,236,847	4,749,282	487,565	5,270,767
Unrestricted Funds 無限制基金	762,595	68,709	693,886	890,133
	5,999,442	4,817,991	1,181,451	6,160,900

19. CONTINGENT LIABILITIES 債項預估

There were no contingent liabilities at the balance sheet date.

於資產負債表日，不存在或有負債。

20. RELATED PARTY TRANSACTIONS 關聯方交易

Pastor Pui Ho was appointed as a co-opted (i.e. non-elected) board member with voting right. This role became effective from 16 November 2022. Throughout the course of this year, a sum of £14,166.63 was given to Pastor Pui Ho to support his voluntary service within the church.

何沛然牧師被任命為增選（即非選舉）理事會成員，具有投票權。這一職責於 2022 年 11 月 16 日起生效。今年全年，我們向何沛然牧師捐贈了 14,166.63 英鎊，以支持他在教會內的志願服務。

CHINESE CHURCH IN LONDON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022
倫敦中華基督教會
截至二零二二年十二月三十壹日財務報表附注（續）

21. COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 財務活動表對比數字

INCOME FROM 收入	Unrestricted Funds 無限制基金 £	Restricted Funds 限制基金 £	Total Funds 2021 基金合共 £
Donations and Legacies 捐款及遺產	850,256	275,068	**1,125,324**
Other Trading Activities 租金和其他收入	96,670	-	**96,670**
Investments 銀行利息	381	-	**381**
TOTAL INCOME 總收入	947,307	275,068	**1,222,375**
EXPENDITURE ON 支出			
Raising Funds	-	-	-
Charitable Activities 直接支出	922,081	348,594	**1,270,675**
TOTAL EXPENDITURE 總支出	922,081	348,594	**1,270,675**
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR 年度淨收入	25,226	(73,526)	**(48,300)**
RECONCILIATION OF FUNDS:			
Balance b/f at 1st January 2021 承前期結算	864,907	5,344,293	**6,209,200**
Balance c/f at 31st December 2021 本年度結算	£890,133	£5,270,767	**£6,160,900**

CHINESE CHURCH IN LONDON

England & Wales - Charity number 1107568

Accounts

倫敦中華基督教會
Chinese Church in London

(A company limited by guarantee)

Charity number 1107568
Company number 05285135

二零二壹年 財政報告表

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2021

CHINESE CHURCH IN LONDON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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CHINESE CHURCH IN LONDON
REPORT OF THE TRUSTEES

The Board (the trustees and directors of the charitable company) presents the combined directors' report and trustees' annual report, as required by company law, together with the audited financial statements of Chinese Church in London for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the charity's trust deed, applicable law, relevant accounting standards including the requirements of the Statement of Recommended Practice, Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), "Accounting and Reporting by Charities".

1. REFERENCE AND ADMINISTRATIVE DETAILS

BOARD MEMBERS (DIRECTORS AND TRUSTEES)

The following held office as directors (trustees) from 1 January 2021 to 31 December 2021:

Chairman:	Elder Peng Chiew Wong (Until 18 May 2021) Deacon Che Sheung Wong (from 19 May 2021)
Company Secretary:	Wing Tsee Alice Szeto
Treasurer:	Vincent Joo Keng Lim
Other Board Members:	Revd Teck Sin Lau Elder Oliver Hing Yee Tang Chun Fai Patric Mak (From 18 September 2021)

SENIOR STAFF MEMBERS

Senior Pastor (Acting):	Elder Oliver Hing Yee Tang
Pastor:	Revd Teck Sin Lau

BOARD MEETING ATTENDEES

Director of Administration & Finance:	Linda Lim (until 28 February 2022)
Attendee:	Chun Fai Patric Mak (from 17 March to 17 September 2021)

REGISTERED CHURCH ADDRESS:

69-71 Brook Green
London W6 7BE

AUDITORS:

Knox Cropper LLP
65 Leadenhall Street
London EC3A 2AD

BANKERS:

Barclays Bank PLC
Kingston 2
Leicestershire LE87 2BB

Virgin Money
Jubilee House,
Gosforth,
Newcastle Upon Tyne NE3 4PL

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Church is a charitable company limited by guarantee, incorporated on 12 November 2004 and registered as a charity on 11 January 2005. The company's Articles of Association was updated in 2019 according to the Companies Act 2006 and the Charities Act 2011 with the help of the solicitors of Lawson Lewis Blakers Ltd.

The updated Articles of Association (2019) were approved by Church members by voting at the 2019 AGM on 21st September 2019, filed with Companies House on 9 October 2019 and registered with the Charity Commission.

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Chinese Church in London Bye Laws (2012) have also been updated according to the Articles of Association of Chinese Church in London (2019), reflecting the current structure and practices of the Church. The updated Bye Laws were circulated to Church members for information and presented at the 2020 AGM on 26 September 2020.

Governing Body

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board. The Board is the governing body of the Church. It has overall responsibility for strategy and decision-making, directing the affairs of the Church, and for the efficient running of its operations. The Board meets every 2 months.

The Board consists of the following spiritually matured leaders:

- Elected Pastor Board members -
    - Senior Pastor (Ex-Officio)
    - Pastor(s)
- Elected officers –
    - Secretary (Ex-Officio)
    - Treasurer (Ex-Officio)
- Additional elected members
- Board meeting attendees
    - The Director of Administration & Finance has been invited to attend all Board meetings in 2021 to assist the Board in all administrative and financial matters.
    - Attendee(s) invited to attend Board meetings from time to time do not have voting rights in the Board's decision making process.

The Board is supported by the following committees:

- Senior Pastor's Office (SPO) – A full time management body consisting of the Senior Pastor (SP), Director of Administration & Finance and selected members to assist the SP to execute decisions made by the Board (Church Board). It also has the responsibility of looking after the pastoral staff in the area of deployment and responsibilities.
- Ministries and Congregation Committee (MaC) - consisting of heads of all Church wide ministries and representatives from all Congregation Councils. The MaC had not been meeting due to practical time difficulties, and communication with the ministries and congregations has been performed via the staff team. The Board is considering holding MaC meetings in a different format in 2022 to facilitate more direct communication with congregation leaders, Church-wide ministries heads and pastoral staff.
- Administration & Finance Committee (A&F) - A&F consists of members who are experienced in at least one or more administration or finance functions.

Trustee Appointment, Induction and Training

All new trustees of the Church shall be nominated by the existing Board and their appointments shall be approved by a General Meeting. All new trustees will be given information about the responsibilities of being a trustee when they first join the Board. New trustees are provided with

- a copy of the Church's Articles of Association
- a copy of the Church's Bye Laws,
- guidance on the responsibilities of trustees.

The Church has ongoing training programme for the Trustees to enhance governance skills.

Organisational Structure

The Church has 11 Sunday Services across 5 locations: Hammersmith, Soho, Colindale, Croydon and Hounslow. These services are run by 6 Congregation Councils. Each Congregation Council consists of a pastor and/or pastoral worker, Elders, Deacons, Congregation officers (Secretary, Treasurer, Carelinks Representative and Mission Representative) and heads of various departments. A Working Committee may be formed in each congregation to lead various departments and fellowships. Each congregation is given the responsibility to decide the best strategy and methodology to outreach, and to provide pastoral care, teaching and training to their members and worshippers.

The Administration and Finance Committee meets every 3 months. It consists of members who are competent in one or more of the following disciplines: finance, legal, human resources, information technology (IT), audio visual (AV), building management and communications. The committee is given the responsibility for supporting the Church ministries with the above functions. It also sets up policies to monitor and approve expenses for the Church.

The Carelinks Committee and the Mission Concern Team (MCT) are headed by the Carelinks Secretary and Mission Secretary respectively. Each team consists of

representatives from various congregations and normally supported by a pastoral staff as an ex-officio. The Carelinks Committee helps the Church to focus on the social concerns in our society, initiates and recommends social projects and financial support. The MCT helps the Church to raise awareness of world mission, to send and support missionaries in different parts of the world.

The Church employed 19 full and 2 part time staff comprising the pastoral and administrative staff in 2021. The staff team is headed by the Senior Pastor and assisted by the Centre Pastors, Elders and the Director of Administration and Finance. In the absence of a Senior Pastor, the role is fulfilled by the Acting Senior Pastor (Church Elder), appointed by the Board and supported by other Church Elder(s). The Senior Pastor's Office (SPO), which consists of pastor(s), the Director of Administration and Finance, and mature spiritual leaders appointed by the Senior Pastor or the Board, supports the Senior Pastor in ministry related matters and staff care. The pastoral staff support the wellbeing of various congregations by providing pastoral care, visitation, preaching, teaching and training to the members. The Director of Administration and Finance and the team are responsible for the day to day running of the Church Office, building management and provision of support to the ministries of the Church.

Risk Management

Being aware of their responsibilities for risk assessment, trustees periodically review the procedures for evaluating the risks associated with the Church's operating activities, and also review annually all insurances (including office, fire and general safety), as well as the terms and conditions of employment of staff. The first version of the Risk Assessment Management Policy was produced and approved by the Church Board in January 2022. The intention is to develop a comprehensive risk assessment manual which will identify all the significant risks which the charity faces and the measures in place to mitigate these risks. Two of which are the impact of Brexit, and the Covid-19 pandemic in 2020/2021 which has been a major risk that the church needs to manage. As a charity, we are committed to maintain the level of services in our community but at the same time we monitor our expenditure and human resources in order to fulfil our vision and objectives.

3. PUBLIC BENEFIT

The Church provides a spiritual home to Christians close to home and from abroad. The Church preaches the Gospel of Jesus Christ and teaches the Doctrines of the Christian faith in three different languages but not exclusive to Chinese in and around London. Local communities can benefit from the Church activities such as the activities mentioned above and education conferences. The Church provides care, friendship and a community life to students, families and those who are in need.

The Board confirms that it has taken into account the Charity Commission's general guidance on public benefit when reviewing the Church's objectives and in particular considers how planned activities contribute to the achievement of these objectives.

The church has raised the awareness of our members in social justice by hosting a Justice Month in June 2022, and will continue to do so in coming year. Most of the short term mission (STM) has gradually re-started in 2022 following the relaxation of COVID restrictions.

4. OBJECTIVES AND ACTIVITIES

The Chinese Church in London was founded as an unincorporated charity in 1951 by the late Pastor Stephen Y. T. Wang. Chinese Church in London, an incorporated charity presumed the activities and net assets of this unincorporated charity on 1 January 2011. The mission of the Church is to become an "Intentional Disciple-Making Church". Therefore in 2017 we set our Church vision as: We exist to make disciples of Jesus to transform London and the world. The objects of the Church are:

i. to preach the Gospel of Jesus Christ and to teach the Doctrines of the Christian Faith, primarily, but not exclusively to the Chinese in and around London;

ii. to provide a spiritual home for primarily but not exclusively to Chinese Christians in and around London;

iii. to cooperate with Christian churches and Christian organisations who share the same doctrine of faith;

iv. to further the cause of Christ on the mission field worldwide;

v. to provide facilities for the use of the Chinese and English languages in worship and the work of the Church;

vi. to promote the welfare primarily, though not exclusively, of Chinese in and around London, in recognition of the Gospel of Jesus Christ.

In supporting the above objectives, the long term objectives of the Church are to:

a. build up the believers in faith and send them out to serve the community and other believers at home and abroad.
b. equip the believers so they would multiply their faith wherever they may go.
c. adopt and implement the Intentional Disciple Making Church (IDMC) model in all congregations.

In the short and medium term, the objectives of the Church are to:

a. increase regular Sunday worshippers to 2,000 including adults and children
b. increase the number of believers being baptised in the Church to 150.

In achieving these objectives, the Church encourages volunteers to serve, participate and lead in the various ministries including pastoral team, fellowship, worship, Bible studies, teaching and training, etc. They also provide leadership in committees such as the Board, Congregation Council, Working Committee, Administration & Finance, Carelinks, Mission Concern Team, and The Next Generation Ministry. Serving in the Church is part of Christian life and it is one of the ways to show our love for God. The volunteers are an essential force for the development of the Church's ministries.

The Church offers grants from Theological Education Fund and Mission Fund to certain people or organisations to contribute to the success of our objectives. We have set procedures and policies to ensure grant receivers are committed to the work of Christ and in line with our objectives. Moreover, mentoring and/or prayer support are also given to these individuals or organisations.

To support the activities organised during the year, the Church employs pastoral and administrative staff to provide care, outreach programme, community projects, conduct services and manage the Church's properties and finances. This year we have spent a total of £1,270,675 on staff, activities, maintenance and events.

5. ACHIEVEMENTS, PERFORMANCE AND HOW THE CHARITY HAS DELIVERED PUBLIC BENEFIT

The Church celebrated the 70th anniversary on 17 January 2021. The speaker of the Anniversary Thanksgiving Service, our ex-Senior Pastor Dr. Revd. David Lee, preached a powerful sermon entitled Brighter and Brighter that encouraged CCiL to become a praying church to take the gospel to the unreached. The 70th Anniversary Thanksgiving Service was marked by the ordination of our Church Youth Pastoral Worker, Oliver Knight as Church Pastor with the focus on The Next Generation Ministry. This was a joyous occasion as the Church has prepared Revd. Oliver Knight with a period of coaching by a team of experienced Pastors from inside and outside of CCiL and Church Elder. This was followed by the Ordination Committee interview and finally affirmed by the voting support of members in the AGM in 2020.

During most of the first half of 2021, the Church was closed to physical activities under lockdown. The Church Board has monitored the government guidance on Coronavirus and has recommended as appropriate stricter guidelines to the staff team, leaders and members. The Hammersmith English Congregation re-opened for service at the end of May, to be followed by other congregations in July 2021. Precautionary measures were imposed to limit attendance with registration, negative lateral flow tests, enforced social distancing and face-mask wearing to minimise the risks and protect the health and safety of the attendees and servers.

As we have restricted the capacity of attendance during 2021, it would be difficult to measure and record the number of online as well as physical attendees accurately. Also these figures were not comparable with similar figures before Covid. However, it would be prudent to report that the total number of online and physical attendance combined would exceed previous years due to the influx of BNO immigrants from Hong Kong.

In 2021, the Church held 3 Baptism Services, a total of 18 candidates were baptised. Also, continuing with the efforts to welcome the BNO immigrants from Hong Kong and other places, the church has organised workshops and seminars to provide information to prepare and plan for their move and to welcome them on arrival with practical advice and support. Besides connecting with these newcomers, the Church has also organised Street Cafés on different locations run by different congregations towards the end of the year. The Church made use of this facility to connect with the local community and it was well received as a way to pray for and bless the community.

Mission Concern Term

Mission Fund

And my God will meet all your needs according to the riches of His glory in Christ Jesus. Philippians 4:19 NIV

Even we are still affected by Pandemics throughout in 2021, our God indeed the Way Maker for CCiL Mission Fund. We received £137K against Budget of £130K from our 7 congregations. £106K (77%) allocated to our 25 Missionaries and 5 Mission Organizations. Due to pandemic travel restrictions, we had to cancel many Short Term Missions in Tanzania, London Bridge, Lancaster and Croatia. Only STM Summer Night Outreach and Street Café Edinburgh took place, in July and August.

In October and November, a **7-weeks' Mission Series Sermons** were organised by MCT. We have 3 keynote speakers in 3 languages. Cantonese speaker – Rev Lawrence Sin from COCM Milton Keynes, Mandarin speaker – Dr Winston Chiu from China Evangelical Seminary, Taiwan, English speaker – Dr Christopher Wright from Langham Partnership, London.

Mission Conference 2021 Theme – Mission @ our Doorstep

Lift up your eyes and look at the field, Living in a globalized society, From Vision to Action. Mission Weekend (25 – 28 November) with Mission Night on Friday for Prayer and Praise in three languages, City Hunt for kids and Street Café for adults at Soho, Croydon and Colindale.

Due to the changes of languages-based ministry, Monthly Mission Spot moved to Global news format. Each video update is covered with other languages sub-titles focusing on getting to know all our supported missionaries and each congregant to become their prayer warrior.

Dr Peter Chow Memorial Mission Education Fund

There were no applications in 2021 being processed but there will be support for Janice and Mads to study at All Nations Christian College when they finish their first term in Tanzania, Cheuk Chung when he finishes his term in Hong Kong, Simon when he starts his new term in Melbourne.

Carelinks ministry and Carelinks Fund

The Carelinks Ministry financially supported TearFund, CEDAR Fund, Christian Centre for Gambling Rehabilitation (CCGR), Chinese Association for Cancer Care (CACACA) and Tamar as part of its social concern activities.

In 2021, the church donated £39,969 to the above organisations (2020: £43,954) upon collection into the Carelinks Fund. A special appeal known as Recover together was conducted with TearFund to fund COVID vaccination in lower-income countries in April 2021 and £6,151 was raised.

Our target in 2022 is £ 49,000. The more the Carelinks fund is blessed, the more we are able to bless those in great need. Other social projects undertaken included the Operation Christmas Child from Samaritan's Purse. This year's highlight is the Justice month that has brought to the church family a variety of talks and activities on how we can fulfil our responsibilities as followers of Jesus Christ.

Pastor CK Cheung, David Chau (acting secretary) and the Carelinks team appreciate the support and donation from the church family. May we continue to act justly and to love mercy. He has shown you, O mortal, what is good. And what does the LORD require of you? To act justly and to love mercy and to walk humbly with your God. (Micah 6:8).

The Next Generation Ministry

The Next Generation (TNG) is the core ministry for primary school aged children (Kids Church) and secondary school aged youths (Youth Ministry) comprising of ministry groups attached to each congregation across the Chinese Church in London.

In 2021, weekly ministry activities largely continued to take place online. While our big calendar events such as Youth Easter Camp and Youth Short-Term Mission trips have either been cancelled or postponed again, we continued with our collaborative TNG Sunday service, Bible study groups, fellowships, and prayer time with parents via Zoom.

Our TNG Pastoral team took in feedback from leaders and youth and adapted the monthly format this year to include a two-week teaching session, a panel session, and a fellowship/games session. Our monthly series included themes like "When the Unexpected Hits," "When the World Needs Your Attention," "When You're Questioning Faith," "When You Feel Stuck," and "When Relationships Get Complicated."

With the gradual ease of government restrictions, our youth ministry has been able to hold a couple of our annual events in-person such as our end of year Youth Celebration Service, and our Sixth Formers Hiking Trip in the summer. Two of our CCiL centres (Colindale and Croydon) re-opened during the summer term, and other congregations' re-opening dates followed in by September.

In 2021, we ran a successful recruitment process for a new children's minister (Kids Church Pastoral Worker) to join us full-time in 2022. From September – December, our Pastor to The Next Generation, Rev. Ollie Knight, took a sabbatical with a focus on mental health training, and further theological studies in Christian spirituality and pastoral leadership. The ministry continued under the supervision of our youth minister (Youth Ministry Pastoral Worker) Hannah Chan, and we saw an increase in participants due to the influx of families and newcomers from Hong Kong settling in the UK.

We are thankful for the opportunity during this time to gather our ministry volunteers for training and to look ahead to the future of this exciting ministry. We continue to promote intergenerational discipleship as a key focus for the wider church to connect with the work of raising The Next Generation together.

6. PLANS FOR FUTURE PERIODS

The Board has identified and endorsed the following 3 Priorities:

i. **Governance**: Strengthening the current governance as headed by the Board so that the whole Church with its various centres and congregations may serve the church community with greater alignment to our vision and priorities and with a stronger sense of corporate identity.

The Board has produced an ordination policy which has been used for the ordination of Pastor Oliver Knight. The Board is putting in place staff supervision and line-management to improve staff welfare and accountability.

ii. **Invest in Future**: The Board has closely followed the COVID-19 guideline of the Government. Most of our church centres resumed physical Sunday Services from mid-July 2021. The Board has produced a number of COVID-19 guidelines to support each centre's re-opening process ensuring safety and minimum risk. Online live stream Sunday Services were running in parallel with physical Sunday Service. The Church currently meets in centres over five geographic locations. Each centre is providing services in three languages: Mandarin, English and Cantonese. The next generation is increasingly multi-cultural and their friends reflect the diversity of London. This has presented challenges in that each centre-based leadership now has to serve the local church community in a diverse manner. The next generation is also very adaptable to new technology and online gatherings. All the 2021 short term mission (STM) were on hold due to COVID-19 travel restrictions. The church has initiated a number of investment during 2021. For examples: (1) the Church hired a professional Media Worker to handle the surge in demand in streaming and AV recording, (2) the church has invested in a recording studio, upgrading the AV equipment in all centres (3) the church is in the process of building up an e-library of teaching materials to support our disciple-making process, (4) the church has launched the CCiL YouTube channel helping to connect to new audiences, and (5) Soho Outreach Centre (SOC) has undertaken renovation work during 2021. The Board is reviewing our deployment and recruitment of pastoral staff, including voluntary workers so that the centres remain 'open' to communities online or in smaller groups. The Church will identify, train and mentor capable staff members and volunteers to rise up to the challenges and take on leadership roles in each centre. The church managed to hold a physical staff retreat in July 2021 to brainstorm the re-start of church activities and post-COVID strategies.

iii. **Ministries**: As a church we believe that the spiritual wellbeing is of importance to all the charity work. In the coming year, we will promote regular corporate and individual prayer groups in each centre. We will also aim to improve and consolidate the biblical teaching so that our members would receive the spiritual nourishment they need, and make effective use of the available church resources. This is in-line with our growth plan as an Intentional Disciple-making Church (IDMC). The focus is to help every believer to become a disciple of Christ. In the coming year, the Church will empower each congregation to implement their disciple-making process in areas of Mentoring, Teaching & Training, Small Groups, Worship and Next Generation Development.

As a Charity we are also aware of the needs in our communities. In the coming year, we will work with community projects to provide support to people affected by the economic downturn, illness and losses, such as counselling services, social economic projects such as foodbanks, elderly fellowships, English classes and collaborating with para-church organisations to deliver the services.

We continue to have a Memorandum of Understanding with Chinese Overseas Christian Mission (COCM) for sharing of information and resources. During the coming year, a number of our staff members will be retiring. On the other hand, staff recruitment budget is increased in order to serve the growing church community, especially due to the influx of new immigrants from Hong Kong and other overseas students.

The church has begun the ordination process with our volunteer pastoral worker Dr. Pui Yin Ho in 2022, and will continue to plan for the ordination process for other suitable members of pastoral staff. Additionally, the church has started a church plant project in East London to provide pastoral care for the new immigrants from Hong Kong.

7. FINANCIAL REVIEW

There was no significant change in church operation and number of staff. The Church reports a net deficit of £48,300 for the financial year compared to the previous year's £71,204 reported loss.

Donations and rental income are essential to assist the church to achieve its objectives. As a result of all charitable activities in current and previous years, the accumulated Unrestricted Fund reserve to-date is £890,133. On this balance, £25,226 is the net unrestricted income from the current financial year. The trustees have established a policy which aims to ensure that Unrestricted Funds are in a break-even situation each year. The reserves in the Unrestricted Fund will be used where necessary to fund any deficit arising in future operations. The trustees are comfortable with this level of Unrestricted Funds and are confident that this level of funding can be sustained in the foreseeable future.

Restricted Funds reserves is £5,270,767. In this reserve, £73,526 relates to net deficit of all restricted funds in the current financial year.

The board has reviewed the financial impact of Covid-19. Our analysis shows the church financial position is only slightly affected by Covid-19 and, therefore, no further measures are considered necessary.

The Church contributed to defined contribution pension schemes for all employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The Articles of Association empower the Board to invest cash which is not immediately required. We have decided to invest into a savings account and aim to generate interest income.

8. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the Directors of Chinese Church in London) are responsible for preparing the Annual 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 of 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 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Trustees confirm that, in the case of each of the persons who are Trustees at the date of this report, the following applies:-

- So far as each Trustee (Director) is aware there is no relevant audit information (information needed by the Company's auditors in connection with preparing their report) of which the Company's auditors are unaware; and

- Each Trustee (Director) has taken all the steps necessary to make herself/himself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

9. AUDITORS

A resolution to re-appoint Knox Cropper as auditors of Chinese Church in London will be put to members at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees and signed on their behalf by:

C S Wong

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Chairman
Deacon Che Sheung Wong

Date: 14/08/2022

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF CHINESE CHURCH IN LONDON

Opinion

We have audited the financial statements of Chinese Church in London (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the directors' report included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.

- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charitable company's member in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's member for our audit work, for this report or for the opinions we have formed.

Richard Billinghurst FCA
Senior Statutory Auditor
for and on behalf of Knox Cropper LLP
Chartered Accountants and Registered Auditors
65 Leadenhall Street
London. EC3A 2AD Date:

CHINESE CHURCH IN LONDON 倫敦中華基督教會

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2021 二零二壹年十二月三十一日 財政報告表

	NOTE 附注	Unrestricted Funds 無限制基金 £	Restricted Funds 限制基金 £	Total Funds 2021 基金合共 £	Total Funds 2020 基金合共 £
INCOME FROM 收入					
Donations and Legacies 捐款及遺產	2	850,256	275,068	1,125,324	1,066,662
Other Trading Activities 租金和其他收入	3	96,670	-	96,670	75,307
Investments 銀行利息		381	-	381	3,749
TOTAL INCOME 總收入		947,307	275,068	1,222,375	1,145,718
EXPENDITURE ON 支出					
Raising Funds 籌款		-	-	-	-
Charitable Activities 直接支出	4	922,081	348,594	1,270,675	1,216,922
TOTAL EXPENDITURE 總支出		922,081	348,594	1,270,675	1,216,922
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR 年度淨收入		25,226	(73,526)	(48,300)	(71,204)
RECONCILIATION OF FUNDS:					
Balance b/f at 1st January 2021 承前期結算		864,907	5,344,293	6,209,200	6,280,404
Balance c/f at 31st December 2021 本年度結算		£890,133	£5,270,767	£6,160,900	£6,209,200

All activities reported above are continuing activities.

CHINESE CHURCH IN LONDON 倫敦中華基督教會

BALANCE SHEET 二零二壹年十二月三十一日 資產負債表

AS AT 31 DECEMBER 2021

	Note	2021		2020	
FIXED ASSETS 固定資產		£	£	£	£
Tangible Fixed Assets 有形資產					
Land and buildings 地產及物業			**3,078,531**		**3,134,242**
Building improvements 建築物改善			**1,854,480**		**1,921,999**
Fixtures & Fittings 固定建築裝設			**15,720**		**19,075**
Office Furniture and Equipment 辦公室傢俱及器材			**3,117**		**825**
	14		**4,951,848**		**5,076,141**
CURRENT ASSETS 流動資產					
Debtors 債務人	**15**	**129,053**		**77,263**	
Cash at Bank and in Hand 現金及存款	**16**	**1,266,549**		**1,395,223**	
		1,395,602		**1,472,486**	
CREDITORS: Amounts falling due within one year 短期借貸人	**17**	**(186,550)**		**(339,427)**	
NET CURRENT ASSETS 流動資產淨值			**1,209,052**		**1,133,059**
TOTAL ASSETS LESS CURRENT LIABILITIES 流動資產減現存債項			**6,160,900**		**6,209,200**
TOTAL NET ASSETS 資產淨值			**£6,160,900**		**£6,209,200**
FUNDS 基金					
Unrestricted 無限制基金			**890,133**		**864,907**
Restricted 限制基金	**18**		**5,270,767**		**5,344,293**
TOTAL FUNDS 基金總數			**£6,160,900**		**£6,209,200**

The Financial Statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The Financial Statements were approved by the Trustees on 14th August 2022.

C S Wong

Chairman (Deacon Che Sheung, Wong)

Church Treasurer (Vincent, Lim)

Company No. 05285135

CHINESE CHURCH IN LONDON 倫敦中華基督教會

STATEMENT OF CASH FLOWS 二零二壹年十二月三十一日 現金流量表

AS AT 31 DECEMBER 2021

	2021		2020	
	£	£	£	£
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES				
年度淨現金 提供/ (用於) 經營活動		**(120,241)**		**67,240**
CASH FLOWS FROM INVESTING ACTIVITIES				
投資活動現金流				
Investment Income 投資收入	**381**		**3,749**	
Purchase of Property, Plant & Equipment 購買物業，廠房及設備	**(8,814)**		**(6,357)**	
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES				
年度淨現金 提供/ (用於) 投資活動		**(8,433)**		**(2,608)**
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動現金流				
Repayments of Borrowing 借款還款	**-**		**-**	
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES				
年度淨現金 提供/ (用於) 融資活動		**-**		**-**
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR				
現金及現金等價物變動		**(128,674)**		**64,632**
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR				
年初現金及現金等價物		**1,395,223**		**1,330,591**
CASH AND CASH EQUIVALENTS AT END OF YEAR				
年終現金及現金等價物		**£1,266,549**		**£1,395,223**

ANALYSIS OF CHANGES IN NET DEBT 淨債務變動分析

	As at 截至 01/01/2021	Cash flows 現金流	Loans converted to donations 貸款轉換為捐款	As at 截至 31/12/2021
Cash at bank 現金與存款	1,395,223	(128,674)	-	1,266,549
Building Fund Interest-free loans 建堂基金免息貸款	(232,000)	150,000	-	(82,000)
TOTAL	1,163,223	21,326	-	1,184,549

CHINESE CHURCH IN LONDON 倫敦中華基督教會

STATEMENT OF CASH FLOWS (CONTINUED) 二零二壹年十二月三十一日 現金流量表

AS AT 31 DECEMBER 2021

RECONCILIATION OF NET INCOME/ (EXPENDITURE) TO NET CASH FLOW FROM OPERATIONS

	2021	2020
	£	£
Net income/(expenditure) for the year 年度淨收入/（支出）	(48,300)	(71,204)
Adjustments for:		
Investment income 投資收入	(381)	(3,749)
Depreciation 折舊	133,107	133,847
(Increase)/Decrease in Debtors（增加）/ 減少債務人	(51,790)	28,794
Increase in Creditors 增加 /（減少）借貸人	(152,877)	(20,448)
	(120,241)	67,240
Investment Income 投資收入	381	3,749
Purchase of Property, Plant & Equipment 購買物業，廠房及設備	(8,814)	(6,357)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR 現金及現金等價物變動	**(128,677)**	**64,631**

CHINESE CHURCH IN LONDON 倫敦中華基督教會

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021 二零二壹年十二月三十一日 **財 政 報 告**

1. ACCOUNTING POLICIES

(a) **Basis of Accounting**

These accounts have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard 102, the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102). The company is a public benefit entity.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. As detailed in note 22, in forming this opinion, they have considered the impact of the Covid-19 pandemic on both its income and expenditure for at least a period of twelve months from the date of approval of these financial statements.

The presentational currency of the financial statements is Pound Sterling (£).

(b) **Fixed Assets**

Fixed assets are disclosed at cost net of depreciation to date. Assets transferred from the predecessor charity have been recorded at cost equivalent to their net book value in the predecessor charity at the date of transfer.

(c) **Depreciation**

Depreciation of fixed assets is calculated on cost at rates estimated to write off the assets, by equal instalments, over their expected working lives. Fixtures and fittings and office equipment are written off on a straight line basis over 5 years and 3 years respectively. Buildings and building improvements have been depreciated over the life of the property which has been estimated at 50 years. As a result of a review of the depreciation policy, the installed lift is being written off over its remaining useful life of 7 years. The cost of improvements at the United Reform Church are depreciated over 20 years. Depreciation charges on assets transferred from the predecessor charity continue to be applied on the basis of cost to the predecessor charity and the predecessor charity's estimate of economic life.

(d) **Income**

All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, covenants and legacies are credited to the accounts in the year in which they are receivable, grossed up for tax recoverable where appropriate.

Interest is credited to the accounts in the year in which it is receivable.

(e) **Value Added Tax**

The Charity is not registered for VAT and accordingly, where applicable, all costs and expenditure incurred are shown inclusive of VAT.

(f) **Funds**

Unrestricted funds are those funds, which can be used at the Trustees' discretion. Restricted Funds are funds whose purposes have been restricted by the donor.

CHINESE CHURCH IN LONDON 倫敦中華基督教會
NOTES TO THE FINANCIAL STATEMENTS(CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021 二零二壹年十二月三十一日財政報告表

1. ACCOUNTING POLICIES (CONTINUED)

(g) **Expenditure**
Charitable expenditure comprises direct expenditure attributable to the charitable objectives or activities and support costs. Where costs cannot be attributed, they have been apportioned to charitable objectives or activities according to the time or resources spent on each. Support costs are those functions that assist the work of the charitable company but do not directly undertake fundraising or charitable activities. Support costs include general overheads and governance costs (those costs incurred in the governance of the charitable company and its assets and are primarily associated with constitutional and statutory requirements).

(h) **Grants**
Grants payable are charged in the year when the offer is conveyed to the recipient.

(i) **Pensions**
The Charity contributes to defined contribution pension schemes and the pension charge represents the amount payable by the charity to the schemes in respect of the year.

(j) **Key Judgements and Estimates**
(i) Financial instrument classification
The classification of financial instruments, both assets and liabilities, as 'basic' or 'other' requires judgement as to whether all applicable conditions as basic are met. This includes the type of investment or loan and its return. The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently valued at their settlement value.

(ii) Useful life of functional properties
The remaining useful life of depreciable properties is reviewed by management at each reporting date and, if necessary, the depreciation charge adjusted accordingly.

(k) **Short-term debtors and creditors**
Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

(l) **Cash and Cash Equivalents**
Cash and Cash Equivalents in the Statement of Financial Position comprise cash at bank and in hand and short term deposits with an original maturity of three months or less. For the purpose of the Statement of Cash Flows cash and cash equivalents are as defined above net of outstanding bank overdrafts if they exist.

CHINESE CHURCH IN LONDON 倫敦中華基督教會
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021 二零二壹年十二月三十一日財政報告表

2. DONATIONS AND LEGACIES 捐款及遺產

	Unrestricted Fund 無限制基金	Restricted Fund 限制基金	2021 Total 合共	2020 Total 合共
	£	£	£	£
Combined Services 聯合崇拜	-	-	-	-
Cantonese 粵語堂	141,311	52,719	194,030	152,779
Mandarin 國語堂	78,862	15,509	94,371	107,223
English 英文堂	89,844	16,413	106,257	116,117
New Soho 蘇豪福音堂	229,200	105,621	334,821	326,182
Hounslow 豪士羅堂	22,455	8,726	31,181	19,416
Croydon 凱敦堂	91,104	50,270	141,374	145,207
Colindale 甘霖堂	108,678	15,032	123,710	70,408
Office 教會辦公室	88,802	10,778	99,580	129,330
	£850,256	£275,068	£1,125,324	£1,066,662

3. OTHER TRADING ACTIVITIES 租金及其他收入

	2021	2020
	£	£
Book sales 書攤收入	33	549
Rental 租金	71,250	50,786
Sundry Income 雜項收入	25,387	23,972
Lunch ministry income 午餐事工收入	-	-
Education Conference Income 教育營會收入	-	-
	£96,670	£75,307

Note: Sundry income above includes £25,387 (2020: £19,446) of grant funding received as part of the Government Job Retention Scheme, which was introduced in response to Covid 19.

4. CHARITABLE EXPENDITURE

	Direct Costs 直接費用 (Note 6)	Support Costs 扶助費用 (Note 7)	2021 Total 合共	2020 Total 合共
	£	£	£	£
Pastoral 教牧	287,041	126,906	413,947	395,738
Outreach 佈道	254,661	56,477	311,138	322,123
Welfare 福利	164,561	54,042	218,603	224,869
Building 建堂	235,309	91,678	326,987	274,192
Total 合共	941,572	329,103	1,270,675	1,216,922

CHINESE CHURCH IN LONDON 倫敦中華基督教會
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021 二零二壹年十二月三十一日財政報告表

5(a).**EMPLOYEE COSTS 同工開支**

	2021	2020
	£	£
Salaries and wages 薪金	594,587	577,621
Social Security 社會保障金	57,639	55,851
Pension 退休金	29,473	28,898
Total Head Office Salaries 合共	£681,699	£662,370

The average number of employees during the year was 22 (2020: 20).

The Key management personnel of the Church are those persons having authority and responsibility for planning, directing and controlling the activities of the Church, directly or indirectly, including any trustee of the Church. In addition to the trustees, they comprise of the senior staff members detailed in the Administrative Details. No employee earned more than £60,000 during the year.

5(b). **TRUSTEE'S REMUNERATION AND EXPENSES 信托人酬金及開支**

During the year, one (2020: one) of the trustees received remuneration and expenses. However, these payments relate to their capacity as pastors or spiritual leaders, rather than as trustees of the Church. It is an accepted practice in religious organisations for the ministers to take an active role in the Church Council to guide the Church in its affairs.

Remuneration paid in the year: 今年的薪酬支付	2021	2020
	£	£
Pastor T S Lau 劉德新牧師	41,208	40,800
	£41,208	£40,800

One trustee was reimbursed a total of £503 (2020: one trustees £253) for ministry travelling and other cost.

CHINESE CHURCH IN LONDON
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

6. **DIRECT COSTS 直接費用**

	Pastoral 教牧 £	Outreach 佈道 £	Welfare 福利 £	Building 建堂 £	2021 合共 £	2020 合共 £
Staff Costs 同工支出	249,614	83,205	83,205	-	416,024	413,815
Staff ancillary costs 同工其他支出	9,073	4,536	1,512	-	15,121	18,621
Congregational Costs 堂會支出	25,916	12,958	4,319	-	43,193	29,437
Licences and Subscriptions 許可證和訂閱	915	457	152	-	1,524	1,253
TNG Ministry 下一代事工	728	364	121	-	1,213	1,019
Speakers Fees 講員費	-	-	-	-	-	667
Outreach 佈道	-	-	-	-	-	-
Home Missionaries 本地宣教士	-	44,497	-	-	44,497	44,363
Fellowship/Retreats 團契/退修	660	330	110	-	1,100	440
Other 其他	135	68	23	-	226	267
Carelinks 愛心聯繫	-	-	39,968	-	39,968	43,954
Property Depreciation 物業折舊	-	-	-	123,230	123,230	124,430
Mission Costs 宣教事工	-	2,567	-	-	2,567	5,796
Mission Grants 宣教資助	-	105,679	-	-	105,679	121,082
Love Gift 福利資助	-	-	5,950	-	5,950	19,606
Student Grants 神學生資助	-	-	29,200	-	29,200	23,247
Combined Church Activities 教會活動	-	-	-	-	-	-
Premises 場地使用支出	-	-	-	112,080	112,080	58,659
Education Conference Fund expense 教育營會基金費用	-	-	-	-	-	-
Total 合共	£287,041	£254,661	£164,560	£235,310	£941,572	£906,656

7. **SUPPORT COSTS 扶助費用**

	Pastoral 教牧 £	Outreach 佈道 £	Welfare 福利 £	Building 建堂 £	2021 合共 £	2020 合共 £
Staff Costs 同工支出	94,912	47,456	47,456	75,849	265,673	248,556
Postage/Stationery/Bank charges 郵費及文具和銀行收費	7,305	3,653	1,218	0	12,176	12,392
Audit Fees 核數費	405	405	405	405	1,620	6,480
Legal and Professional 法律及專業費用	798	266	266	1,330	2,660	102
Depreciation 折舊	4,938	988	988	2,963	9,877	9,417
Office Costs 辦公室費用	18,548	3,710	3,710	11,129	37,097	33,319
Total 合共	£126,906	£56,478	£54,043	£91,676	£329,103	£310,266

CHINESE CHURCH IN LONDON 倫敦中華基督教會
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021 二零二壹年十二月三十一日 財政報告表

8. TAXATION 稅務

Chinese Church in London is a registered charity and is potentially exempt from taxation in respect of income and capital gains received within the categories covered by Part 11 of the Corporation Tax Act 2011 to the extent that such income or gains is applied exclusively to charitable purposes.

9. CARELINKS DONATIONS 愛心聯繫捐款

	2021	2020
	£	£
Tamar (All Souls Church) 他瑪事工	4,961	-
Christian Centre for Gambling Rehabilitation 福音戒賭中心	9,508	14,690
Tear Fund 淚基金	9,921	10,073
Cedar Fund 施達基金	6,614	9,234
Chinese Association for Cancer Care 英國華人關懷癌症協會	8,268	5,876
New Leaf Counselling Centre 新葉心理輔導中心	1,107	2,581
Carelinks expenses 愛心聯繫支出	(410)	1,500
	£39,969	£43,954

10. GRANTS FOR MISSION WORK 差傳資助金

The Charity made institutional grants to Christian organisations, to support mission work in the UK and overseas, as follows:

	2021	2020
	£	£
Overseas Missionary Fellowship 海外基督使團	12,240	10,868
Operation Mobilisation 信徒動員會	18,360	17,420
Jian Hua Foundation (Hong Kong) 建華基金會	10,895	10,236
Home of Loving Faithfulness (Hong Kong) 可愛忠實之家	555	684
Chinese Overseas Christian Mission 基督教華僑佈道會	10,000	9,996
WEC International 環球福音會	9,585	11,736
Christ Transcending Poverty Church 超窮教會	1,210	1,368
Pioneers	9,310	10,568
YWAM	8,775	7,920
Christmas Gift to missionaries 宣教士聖誕禮物	1,240	368
New Mission Organisation 新宣教機構	150	-
	£82,320	£81,164

The Charity also made individual grants to 6 Christian professionals (2020: 6) working in China and Albania. In the current year, these totalled £17,930 (2020: £47,944).

11. STUDENT GRANTS 神學生資助金

The Charity gave student grants totalling £29,200 (2020: £23,247) to 4 individuals (2020: 3 individuals) in the UK to support them in their theological studies.

CHINESE CHURCH IN LONDON 倫敦中華基督教會
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021 二零二壹年十二月三十一日 財政報告表

12. DONATIONS AND GRANTS 捐款和資助金

	2021	2020
	£	£
Other Donations (<£500)	-	-
	-	-

13. PENSION COMMITMENTS 退休金

The Charity contributed to a defined contribution pension scheme for several employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions due to the fund were £zero (2020: £zero). Total premiums payable in the year were £29,473 (2020: £28,898).

14. TANGIBLE FIXED ASSETS 有形固定資產

Cost 開銷:	**Land & Buildings 建築物**	**Improvements 改善**	**Fixture & Fittings 固定建築裝設**	**Office Furniture and Equipment 辦公室傢俱及器材**	**Total 合共**
	£	**£**	**£**	**£**	**£**
At 1st January 2021 承前期開銷結算	3,856,344	2,952,433	269,373	52,795	**7,130,945**
Additions 增添	-	-	4,747	4,067	**8,814**
At 31st December 2021 本年度開銷結算	£3,856,344	£2,952,433	£274,120	£56,862	**£7,139,759**
Accumulated Depreciation At 1st January 2021 承前期開銷結算	722,102	1,030,434	250,298	51,970	**2,054,804**
Charge for Year	55,711	67,519	8,102	1,775	**133,107**
At 31st December 2021 本年度開銷結算	£777,813	£1,097,953	£258,400	£53,745	**£2,187,911**
Net Book Value 帳面淨值:					
At 31st December 2021 二壹年十二月三十一日	3,078,531	1,854,480	15,720	3,117	**4,951,848**
At 31st December 2020 二零年十二月三十一日	£3,134,242	£1,921,999	£19,075	£825	**£5,076,141**

CHINESE CHURCH IN LONDON 倫敦中華基督教會
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021 二零二壹年十二月三十一日 財政報告表

15. **DEBTORS 債務人**

	2021 £	2020 £
Prepayments and accrued income 預先支付及應計收入	33,079	43,525
HM Revenue and Customs 稅務局	94,894	33,240
Accounts receivable 應收賬款	1,080	498
	£129,053	£77,263

16. **CASH AT BANK AND IN HAND 現金與存款**

	2021 £	2020 £
Current Accounts 支票户口存款	15,157	19,030
Paypal Accounts 户口存款	1,048	-
Deposit Accounts 支票户口存款	748,229	873,325
Treasury Deposits 支票户口存款	500,000	500,000
Cash 現金	2,115	2,868
	£1,266,549	£1,395,223

17. **LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR 債項 : 短期借貸人**

	2021 £	2020 £
***Building fund interest free loans 建堂/物業管理基金免息貸款**	82,000	232,000
Trade Creditors 貿易借貸人	23,708	44,390
Accruals and Deferred Income 預估及延期收入	64,571	58,333
HM Revenue and Customs 稅務局	(354)	-
Carelinks support 愛心聯繫應付款項	16,625	4,704
	£186,550	£339,427

* These are short term unsecured loans from members of Chinese Church in London.

CHINESE CHURCH IN LONDON 倫敦中華基督教會
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021 二零二壹年十二月三十一日 財政報告表

18. **RESTRICTED FUNDS 限制基金**

The income funds of the Church include restricted funds comprising the following unexpended balances of donations and grants held on trust to be applied for specific purposes:

	Balance b/f 承前期結算 £	Income Received 收入 £	Expenditure Paid 支出 £	Balance c/f 2021 本年度結算 £
Building Fund 建堂/物業管理基金	4,971,785	47,345	(165,230)	**4,853,900**
Mission Fund 差傳基金	97,081	137,081	(108,246)	**125,916**
Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金	143,070	-	-	**143,070**
Theological Education Fund 神學基金	55,780	18,038	(29,200)	**44,618**
Communion Fund 愛心奉獻	54,894	22,433	(5,950)	**71,377**
Carelinks Funds 愛心聯繫基金	22,327	50,171	(39,968)	**32,530**
Education and Conference Fund 教育營會基金	(644)	-	-	**(644)**
	5,344,293	275,068	(348,594)	**5,270,767**

Year ended 31 December 2020	Balance b/f 承前期結算 £	Income Received 收入 £	Expenditure Paid 支出 £	Balance c/f 2020 本年度結算 £
Building Fund 建堂/物業管理基金	5,047,954	48,261	(124,430)	**4,971,785**
Mission Fund 差傳基金	84,434	139,525	(126,878)	**97,081**
Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金	143,070	-	-	**143,070**
Theological Education Fund 神學基金	63,761	15,266	(23,247)	**55,780**
Communion Fund 愛心奉獻	56,194	18,306	(19,606)	**54,894**
Carelinks Funds 愛心聯繫基金	22,464	43,817	(43,954)	**22,327**
Education and Conference Fund 教育營會基金	(644)	-	-	**(644)**
	5,417,233	265,175	(338,115)	**5,344,293**

CHINESE CHURCH IN LONDON 倫敦中華基督教會
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021 二零二壹年十二月三十一日 財政報告表

18. **RESTRICTED FUNDS 限制基金 (CONTINUED)**
The purposes of the restricted funds are as follows:

Building Fund - Represents sums already expended on the purchase and refurbishment of property and sums committed to meet future major refurbishment costs.

Mission Fund - for support of Church's missionaries and mission organisations, both locally and overseas; to fund any Church activities associated with the furtherance of the cause of Christ in mission field in the UK and abroad.

Dr Peter Chow Memorial Mission Education Fund - fund from Dr Peter Chow's legacy for the training and education of mission educators and professionals.

Theological Education Fund - to fund scholarships for students pursuing theological studies with a view to full-time ministry; students are not expected to repay the Church, upon completion of their studies.

Communion Fund - to fund monetary gifts for any brothers and sisters in Christ who are in unexpected financial difficulties, in the UK and abroad.

Carelinks Funds - These comprise the proceeds of annual collections for Tear Fund and Cedar Fund, other Christian social organisations and other special appeals made wherever a need may arise.

Education Conference Fund - to restrict any surplus arise in education conferences or events. Any reserves would be used to support deficits of other education conferences.

CHINESE CHURCH IN LONDON 倫敦中華基督教會
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021 二零二壹年十二月三十一日 財政報告表

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS 基金資產淨值分析

	Total 合共 2021	Fixed Assets 固定資產	Net Current Assets 流動資產淨值	Total 合共 2020
	£	£	£	£
Restricted Funds 限制基金	**5,270,767**	4,933,010	337,756	**5,344,293**
Unrestricted Funds 無限制基金	**890,133**	18,838	871,296	**864,907**
	6,160,900	4,951,848	1,209,052	**6,209,200**

20. CONTINGENT LIABILITIES 債項預估

There were no contingent liabilities at the balance sheet date.

21. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year, with the exception of those disclosed in note 5 (b) relating to trustees' remuneration and expenses.

22. IMPACT OF Covid-19

The Trustees anticipate that the Covid-19 outbreak in February 2020 and the events leading to the lockdown of the City of London will have a long-term impact on the Charity's incoming resources and resources expended in the coming years. They have considered the likely impact on its incoming resources and how the charity can react to that impact and are confident that it has sufficient reserves and enough flexibility to ensure that it can continue to exist for the foreseeable future. Since the beginning of lockdown, the charity has been promoting donation via its website. It has taken advantage of Job Retention Scheme to minimise staff cost. It should not have material impact on the charity's balance sheet position.

CHINESE CHURCH IN LONDON 倫敦中華基督教會
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021 二零二壹年十二月三十一日 財政報告表

23. **COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

INCOME FROM 收入	**Unrestricted Funds 無限制基金 £**	**Restricted Funds 限制基金 £**	**Total Funds 2020 基金合共 £**
Donations and Legacies 捐款及遺產	801,487	265,175	**1,066,662**
Other Trading Activities 租金和其他收入	75,307	-	**75,307**
Investments 銀行利息	3,749	-	**3,749**
TOTAL INCOME 總收入	880,543	265,175	**1,145,718**
EXPENDITURE ON 支出			
Raising Funds	-	-	**-**
Charitable Activities 直接支出	878,807	338,116	**1,216,922**
TOTAL EXPENDITURE 總支出	878,807	338,116	**1,216,922**
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR 年度淨收入	1,736	(72,940)	**(71,204)**
RECONCILIATION OF FUNDS:			
Balance b/f at 1st January 2020 承前期結算	863,171	5,417,233	**6,280,404**
Balance c/f at 31st December 2020 本年度結算	£864,907	£5,344,293	**£6,209,200**

CHINESE CHURCH IN LONDON

England & Wales - Charity number 1107568

Accounts

倫敦中華基督教會
Chinese Church in London

(A company limited by guarantee)

Charity number 1107568
Company number 05285135

二零二零年 財政報告表

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2020

CHINESE CHURCH IN LONDON

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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CHINESE CHURCH IN LONDON
REPORT OF THE TRUSTEES

The Board (the trustees and directors of the charitable company) presents the combined directors' report and trustees' annual report, as required by company law, together with the audited financial statements of Chinese Church in London for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the charity's trust deed, applicable law, relevant accounting standards including the requirements of the Statement of Recommended Practice, Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), "Accounting and Reporting by Charities".

1. REFERENCE AND ADMINISTRATIVE DETAILS

BOARD MEMBERS (DIRECTORS AND TRUSTEES)

The following held office as directors (trustees) from 1 January 2020 to 31 December 2020:

Chairman:	Elder Peng Chiew Wong
Company Secretary:	Wing Tsee Alice Szeto
Treasurer:	Vincent Joo Keng Lim
Other Board Members:	Revd. Teck Sin Lau
	Elder Oliver Hing Yee Tang
	Deacon Che Sheung Wong (Chairman from 19 May 2021)
	Susana Tung Chu Chung Wong (to 26 Sep 2020)

SENIOR STAFF MEMBERS

Senior Pastor (Acting):	Elder Oliver Hing Yee Tang
Pastor:	Revd. Teck Sin Lau

BOARD MEETING ATTENDEES

Director of Administration & Finance:	Linda Lim
	Chun Fai Patric Mak (from 1January 2021)

REGISTERED CHURCH ADDRESS:

69-71 Brook Green
London W6 7BE

AUDITORS:

Knox Cropper LLP
65 Leadenhall Street
London EC3A 2AD

BANKERS:

Barclays Bank PLC
Kingston 2
Leicestershire LE87 2BB

Virgin Money
Jubilee House,
Gosforth,
Newcastle Upon Tyne NE3 4PL

CHINESE CHURCH IN LONDON
REPORT OF THE TRUSTEES (CONTINUED)

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Church is a charitable company limited by guarantee, incorporated on 12 November 2004 and registered as a charity on 11 January 2005. The company's Articles of Association was updated in 2019 according to the Companies Act 2006 and the Charities Act 2011 with the help of the solicitors of Lawson Lewis Blakers Ltd.

The updated Articles of Association (2019) were approved by Church members by voting at the 2019 AGM on 21st September 2019, filed with Companies House on 9 October 2019 and registered with the Charity Commission.

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Chinese Church in London Bye Laws (2012) have also been updated according to the Articles of Association of Chinese Church in London (2019), reflecting the current structure and practices of the Church. The updated Bye Laws were circulated to Church members for information and presented at the 2020 AGM on 26 September 2020.

Governing Body

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board. The Board is the governing body of the Church. It has overall responsibility for strategy and decision-making, directing the affairs of the Church, and for the efficient running of its operations. The Board meets every 2 months.

The Board consists of the following spiritually matured leaders:

- Elected Pastor Board members -
    - Senior Pastor (ex-officio)
    - Pastor(s)
- Elected officers –
    - Secretary (ex-officio)
    - Treasurer (ex-officio)
- Additional elected members
- Board meeting attendees
    - The Director of Administration & Finance has been invited to attend all Board meetings to assist the Board in all administrative and financial matters.
    - Attendee(s) invited to attend Board meetings from time to time do not have voting rights in the Board's decision making process.

2. STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

The Board is supported by the following committees:

- Senior Pastor's Office (SPO) – A full time management body consisting of the Senior Pastor (SP), Director of Administration & Finance and selected members to assist the SP to execute decisions made by the Board (Church Board). It also has the responsibility of looking after the pastoral staff in the area of deployment and responsibilities.
- Ministries and Congregation Committee (MaC) - consisting of heads of all Church wide ministries and representatives from all Congregation Councils. The MaC had not been meeting due to practical time difficulties, and communication with the ministries and congregations has been performed via the staff team. The Board is considering holding MaC meetings in a different format to facilitate more direct communication with congregation leaders, Church-wide ministries heads and pastoral staff.
- Administration & Finance Committee (A&F) - A&F consists of members who are experienced in at least one or more administration or finance functions.

Trustee Appointment, Induction and Training

All new trustees of the Church shall be nominated by the existing Board and their appointments shall be approved by a General Meeting. All new trustees will be given information about the responsibilities of being a trustee when they first join the Board. New trustees are provided with

- a copy of the Church's Articles of Association
- a copy of the Church's Bye Laws,
- guidance on the responsibilities of trustees.

The Church has ongoing training programme for the Trustees to enhance governance skills.

Organisational Structure

The Church has 11 Sunday Services across 5 locations: Hammersmith, Soho, Colindale, Croydon and Hounslow. These services are run by 6 Congregation Councils. Each Congregation Council consists of a pastor and/or pastoral worker, Elders, Deacons, Congregation officers (Secretary, Treasurer, Carelinks Representative and Mission Representative) and heads of various departments. A Working Committee may be formed in each congregation to lead various departments and fellowships. Each congregation is given the responsibility to decide the best strategy and methodology to outreach, and to provide pastoral care, teaching and training to their members and worshippers.

The Administration and Finance Committee meets every 3 months. It consists of members who are competent in one or more of the following disciplines: finance, legal, human resources, information technology (IT), audio visual (AV), building management and communications. The committee is given the responsibility for supporting the Church ministries with the above functions. It also sets up policies to monitor and approve expenses for the Church.

Organisational Structure (CONTINUE)

The Carelinks Committee and the Mission Concern Team (MCT) are headed by the Carelinks Secretary and Mission Secretary respectively. Each team consists of representatives from various congregations and normally supported by a pastoral staff as an ex-officio. The Carelinks Committee helps the Church to focus on the social concerns in our society, initiates and recommends social projects and financial support. The MCT helps the Church to raise awareness of world mission, to send and support missionaries in different parts of the world.

The Church employs 20 full or part time staff comprising the pastoral and administrative staff. The staff team is headed by the Senior Pastor and assisted by the Centre Pastors, Elders and the Director of Administration and Finance. In the absence of a Senior Pastor, the role is fulfilled by the Acting Senior Pastor (Church Elder), appointed by the Board and supported by other Church Elder(s). The Senior Pastor's Office (SPO), which consists of pastor(s), the Director of Administration and Finance, and mature spiritual leaders appointed by the Senior Pastor or the Board, supports the Senior Pastor in ministry related matters and staff care. The pastoral staff support the wellbeing of various congregations by providing pastoral care, visitation, preaching, teaching and training to the members. The Director of Administration and Finance and her team are responsible for the day to day running of the Church Office, building management and provision of support to the ministries of the Church.

Risk Management

Being aware of their responsibilities for risk assessment, trustees periodically review the procedures for evaluating the risks associated with the Church's operating activities, and also review annually all insurances (including office, fire and general safety), as well as the terms and conditions of employment of staff. The intention is to develop a comprehensive risk assessment manual which will identify all the significant risks which the charity faces and the measures in place to mitigate these risks. Two of which are the impact of Brexit, and the Covid-19 pandemic in 2020/2021 which has been a major risk that the church needs to manage. As a charity, we are committed to maintain the level of services in our community but at the same time we monitor our expenditure and human resources in order to fulfil our vision and objectives.

3. PUBLIC BENEFIT

The Church provides a spiritual home to Christians close to home and from abroad. The Church preaches the Gospel of Jesus Christ and teaches the Doctrines of the Christian faith in three different languages but not exclusive to Chinese in and around London. Local communities can benefit from the Church activities such as the activities mentioned above and education conferences. The Church provides care, friendship and a community life to students, families and those who are in need.

The Board confirms that it has taken into account the Charity Commission's general guidance on public benefit when reviewing the Church's objectives and in particular considers how planned activities contribute to the achievement of these objectives.

CHINESE CHURCH IN LONDON
REPORT OF THE TRUSTEES (CONTINUED)

4. OBJECTIVES AND ACTIVITIES

The Chinese Church in London was founded as an unincorporated charity in 1951 by the late Pastor Stephen Y. T. Wang. Chinese Church in London, an incorporated charity presumed the activities and net assets of this unincorporated charity on 1 January 2011. The mission of the Church is to become an "Intentional Disciple-Making Church". Therefore in 2017 we set our Church vision as: We exist to make disciples of Jesus to transform London and the world. The objects of the Church are:

i. to preach the Gospel of Jesus Christ and to teach the Doctrines of the Christian Faith, primarily, but not exclusively to the Chinese in and around London;

ii. to provide a spiritual home for primarily Chinese Christians in and around London;

iii. to cooperate with Christian churches and Christian organisations who share the same doctrine of faith;

iv. to further the cause of Christ on the mission field worldwide;

v. to provide facilities for the use of the Chinese and English languages in worship and the work of the Church;

vi. to promote the welfare primarily, though not exclusively, of Chinese in and around London, in recognition of the Gospel of Jesus Christ.

In supporting the above objectives, the long term objectives of the Church are to:

a. build up the believers in faith and send them out to serve the community and other believers at home and abroad.
b. equip the believers so they would multiply their faith wherever they may go.
c. adopt and implement the Intentional Disciple Making Church (IDMC) model in all congregations.

In the short and medium term, the objectives of the Church are to:

a. increase regular Sunday worshippers to 1,400 including adults and children
b. increase the number of believers being baptised in the Church to 60.

In achieving these objectives, the Church encourages volunteers to serve, participate and lead in the various ministries including pastoral team, fellowship, worship, Bible studies, teaching and training, etc. They also provide leadership in committees such as the Board, Congregation Council, Working Committee, Administration & Finance, Carelinks, Mission Concern Team, Outreach Action Team and The Next Generation Ministry. Serving in the Church is part of Christian life and it is one of the ways to show our love for God. The volunteers are an essential force for the development of the Church's ministries.

The Church offers grants from Theological Education Fund and Mission Fund to certain people or organisations to contribute to the success of our objectives. We have set procedures and policies to ensure grant receivers are committed to the work of Christ and in line with our objectives. Moreover, mentoring and/or prayer support are also given to these individuals or organisations.

OBJECTIVES AND ACTIVITIES (CONTINUE)

To support the activities organised during the year, the Church employs pastoral and administrative staff to provide care, outreach programme, community projects, conduct services and manage the Church's properties and finances. This year we have spent a total of £1,216,922 on staff, activities, maintenance and events.

5. ACHIEVEMENTS, PERFORMANCE AND HOW THE CHARITY HAS DELIVERED PUBLIC BENEFIT

The Church celebrated the 69th anniversary on 12 January 2020. The speaker of the anniversary service, Revd Kim Lau from Manchester Chinese Christian Church, preached a powerful sermon that encouraged CCiL to become a praying church to take the gospel to the unreached.

During national lockdown due to the Covid pandemic, our Church centres were closed to visitors from 22 March 2020. All Sunday services and church activities continued to run online. The pastoral and admin staff team worked from home as much as possible and most of our ministries continued. The English Congregation in Hammersmith resumed their on-site Sunday service at Hammersmith from 13 September to 13 December 2020, and had to close down again because of the second lockdown in England due to increasing Covid cases. Strict social distancing and safety measures were practised when the Worship and Ministry Centre in Hammersmith was open for Sunday service.

Average weekly Sunday Service attendance	2020 5 Jan – 15 Mar Before lockdown	2019	2018	2017
Adult	780	1,013	1,017	1,010
Kids	61	174	127	63
Teens	84	94	69	129
Total	**928**	**1,281**	**1,213**	**1,202**
Total number of new comers/ visitors	127	1,384	1,168	1,136

Average weekly (Online) Sunday Service attendance via YouTube & Zoom	Cantonese Service	Mandarin service	English Service	The Next Generation TNG	Physical attendees	Total
Average in 13 weeks (22/3 - 14/6/2020)	596	306	214			**1,116**
Average in 28 weeks (21/6 - 27/12/2020)	312	142	94			**548**
Average in 16 weeks (21/6 - 27/12/2020)				62		**62**
Average in 8 weeks (21/6 - 27/12/2020)					33	**33**

The 2 tables above record the attendance of physical Sunday services before lockdown in March 2020; and the average attendance of the online services in 3 languages during

ACHIEVEMENTS, PERFORMANCE AND HOW THE CHARITY HAS DELIVERED PUBLIC BENEFIT (CONTINUE)

lockdown. Our online Sunday services have attracted attendees from other churches and many views during the week when the recorded video remains online (English: up to 400 views; Cantonese: up to 1000 views). It is our intention to continue broadcasting our Sunday services online for a period after we have resumed physical gathering in order to serve those who, for any reason, are unable to attend church physically.

In 2020, with strict hygiene measures, the Church held 2 Baptism Services on the 19th & 20th December. A total of 9 candidates were baptised during the year (2019: 74).

During the Covid pandemic, the Church has organised practical support to fellow Christians and the local communities of our church centres by delivering facemasks, sanitation products and grocery to people in need, and through providing advice and support over the phone.

In response to the high number of new immigrants from Hong Kong in 2020 and the first half of 2021, the Church has held many online events to welcome, provide information and offer practical assistance to these new immigrants and their families to adjust to life in the UK, and, if they wish, to make the Church their spiritual home.

Mission Secretary Mission Concern Team Report

Mission Fund

Isaiah 43:16 This is what the LORD says – he who made a way through the sea, a path through the mighty waters,

Due to pandemics in 2020 and with no physical services, MCT has more opportunities to share our missionary's news across all congregations via online platform. MCT has hosted 15 Zoom prayer sessions with our missionaries and congregants. MCT also hosted three different languages workshops with our missionaries and mission partner.

Due to pandemics MCT must organise the Mission Conference in hybrid model, such an honour to have Rev Brian Lam from Fort Bend Chinese Church to be our Keynote speaker for all three languages. Fun and learning time at the Friday Quiz and After Church Fellowship with our keynote speaker Rev Brian.

Due to pandemics, there are no physical services and offertory to Mission Fund. We were still short for the first eight months; God answered our prayers to have enough to support our missionaries and mission organisations. But God provides more than what we budget in the last quarter.

Dr Peter Chow Memorial Mission Education Fund

2 Timonthy 3:16-17 … All Scripture is God-breathed and is useful for teaching, rebuking, correcting and training in righteousness, so that the servant of God may be thoroughly equipped for every good work.

ACHIEVEMENTS, PERFORMANCE AND HOW THE CHARITY HAS DELIVERED PUBLIC BENEFIT (CONTINUE)

Praise our Lord MCT has provided financial support for four missionaries to equip them in different areas for Grace Chan in Hong Kong, May Wong in New Zealand, Denise and Stephen Wang in UK. Three of them will complete their courses in early 2021.

Carelinks ministry and Carelinks Fund

The Carelinks Ministry financially supported TearFund, CEDAR Fund, Christian Centre for Gambling Rehabilitation (CCGR), Chinese Association for Cancer Care (CACACA) and Tamar as part of its social concern activities. In 2020, the church donated £39,873 to the above organisations (2019: £ 41,497) upon collection into the Carelinks Fund. Our target in 2021 is £42,000. Other social projects undertaken included the Operation Christmas Child from Samaritan's Purse and the Elderly & Vulnerable People Caring Group organised by CACACA. Pastor CK Cheung, David Chau (acting secretary) and the Carelinks team appreciate the support and donation from the church family. May we continue to act justly and to love mercy. He has shown you, O mortal, what is good. And what does the LORD require of you? To act justly and to love mercy and to walk humbly with your God. Micah 6:8

The Next Generation Ministry

We praise God for the 2020-21 ministry year for our Kids Church and Youth Ministry groups. We continue to encourage families and the whole church community for inter-generational discipleship.

Last June, the whole church family was invited to join together in praying for The Next Generation over Zoom. Besides sharing about the current needs and future of our ministry, we had breakout rooms for people to pray in their own language: Cantonese, Mandarin, or English. This was part of our Intergenerational Church Weekend which included a special sermon message on family discipleship for Father's Day. Our TNG families were also gifted with a small booklet "Dear Child," written by Professor Paul Chung, to help families build a closer relationship with God our Heavenly Father.

While our big calendar events such as Youth Easter Camp and Youth STM have either been cancelled or postponed again this year, we continued with our collaborative TNG Sunday service, Bible study groups, fellowships, and prayer time with parents online. Our TNG Pastoral team took in feedback from leaders and youth and adapted the monthly format this year to include a two-week teaching session, a panel session, and a fellowship/games session. Our 2021 monthly series included themes like "When the Unexpected Hits," "When the World Needs Your Attention," "When You're Questioning Faith," "When You Feel Stuck," and "When Relationships Get Complicated."

ACHIEVEMENTS, PERFORMANCE AND HOW THE CHARITY HAS DELIVERED PUBLIC BENEFIT (CONTINUE)

With the gradual ease of government restrictions, our youth ministry has been able to hold a couple of our annual events in-person such as our end of year Youth Celebration where we recognised three youth graduates as well as leaders transitioning out of youth ministry, and more recently, our Sixth Formers Hiking Trip. Two of our CCiL centres (Colindale and Croydon) have re-opened during the summer, with youth and kids ministries there resuming physically, and other congregations' re-opening dates will follow in August and September. Colindale will be having a Kids Camp in August, outreaching to both kids and parents.

We'd like to thank the church family for partnering with us in our vision to see a generation rise up to live out a lasting faith in Jesus Christ. Please continue to pray for our Kids Church and Youth Ministry groups, especially as we seek the Lord's leading for a fresh approach -- not just in our ministry but in how we disciple all generations as a whole church. Pray that God would send willing helpers to serve in the next generation, particularly as we see this ministry growing in every congregation. And pray that the next generation would be eager to gather and connect – with God and with each other!

6. PLANS FOR FUTURE PERIODS

The Board has identified and endorsed the following 3 PRIORITIES:

i. **GOVERNANCE**: Strengthening the current governance as headed by the Board so that the whole Church with its various centres and congregations may serve the Church community with greater alignment to our vision and priorities and with a stronger sense of corporate identity.

The Board has produced the ordination policy which has been used for the ordination of Pastor Oliver Knight. The Board is putting in place staff supervision and line-management to improve staff welfare and accountability.

ii. **Invest in Future**: We anticipate the consequences of the Covid-19 outbreak in February 2020 and the events leading to the lockdown of London City will have a long term impact on the Charity in the coming years. We will adjust and adapt to contingency measures and new ways of operating to fulfil our objectives. The Church currently meets in centres over five geographic locations. Each centre is providing services in three languages: Mandarin, English & Cantonese. The next generation is increasingly multi-cultural and their friends reflect the diversity of London. This has presented challenges in that each centre-based leadership now has to serve the local church community in a diverse manner. The next generation is also very adaptable to new technology and online gatherings. The Church hired a professional Media Worker in 2020 during the Covid-19 lockdown to handle the surge in demand in streaming and AV recording. The church is investing in a recording studio, upgrading the AV equipment in all centres and in the process of building up an e-library of teaching materials to support our disciple-making process. Launching of the CCiL YouTube channel also helps the Church connect to new audiences. We will review our deployment and recruitment of pastoral staff, including voluntary workers so that the centres remain 'open' to communities online or in smaller groups. The Church will identify, train and mentor capable staff members and volunteers to rise up to the challenges and take on leadership role in each centre.

6. PLANS FOR FUTURE PERIODS (CONTINUED)

iii. **Ministries**: As a church we believe that the spiritual wellbeing is of importance to all the charity work and skills we perform. In the coming year, we will promote regular corporate and individual prayer groups in each centre. We will also improve and consolidate the biblical teaching so that our members would receive the spiritual nourishment they need, and we also make effective use of the available resources. This is in-line with our growth as an Intentional Disciple-making Church (IDMC). The focus is to help every believer to become a disciple of Christ. In the coming year, the Church will empower each congregation to implement their disciple-making process in areas of Mentoring, Teaching & Training, Small Groups, Worship and Next Generation. As a Charity we are also aware of the needs in our communities. In the coming year we will work with community projects to provide support (caring and financial) to people affected by the economic downturn, illness and losses, such as counselling services, elderly fellowships, English classes and collaborating with para-church organisations to deliver the services. We continue to have a Memorandum of Understanding with Chinese Overseas Christian Mission (COCM) for sharing of information and resources.

7. FINANCIAL REVIEW

There was no significant change in church operation and number of staff. The Church reports a net deficit of £71,204 for the financial year compared to the previous year's £260,165 reported surplus.

Donations and rental income are essential to assist the church to achieve its objectives. As a result of all charitable activities in current and previous years, the accumulated Unrestricted Fund reserve to-date is £864,909. On this balance, £1,736 is the net unrestricted income from the current financial year. The trustees have established a policy which aims to ensure that Unrestricted Funds are in a break-even situation each year. The reserves in the Unrestricted Fund will be used where necessary to fund any deficit arising in future operations. The trustees are comfortable with this level of Unrestricted Funds and are confident that this level of funding can be sustained in the foreseeable future.

Restricted Funds reserves is £5,344,291. In this reserve, £72,940 relates to net deficit of all restricted funds in the current financial year.

The board has reviewed the impact of Covid-19. Based on the information available to June 2021, although Covid-19 has affected the income of the church, the impact is not significant. In addition, we have sufficient reserve in all funds, therefore it is not necessary to revise the budget for 2021.

The Church contributed to defined contribution pension schemes for all employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The Articles of Association empower the Board to invest cash which is not immediately required. We have decided to invest into a savings account and aim to generate interest income.

8. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the Directors of Chinese Church in London) are responsible for preparing the Annual 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 of 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 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Trustees confirm that, in the case of each of the persons who are Trustees at the date of this report, the following applies:-

- So far as each Trustee (Director) is aware there is no relevant audit information (information needed by the Company's auditors in connection with preparing their report) of which the Company's auditors are unaware; and

- Each Trustee (Director) has taken all the steps necessary to make herself/himself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

9. AUDITORS

A resolution to re-appoint Knox Cropper as auditors of Chinese Church in London will be put to members at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees and signed on their behalf by:

Wong PengChiew

.....

Chairman
Elder Peng Chiew, Wong

Date: 15 August 2021

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHINESE CHURCH IN LONDON

Opinion

We have audited the financial statements of Chinese Church in London (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the directors' report included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.

- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charitable company's member in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's member for our audit work, for this report or for the opinions we have formed.



Richard Billinghurst FCA
Senior Statutory Auditor
for and on behalf of Knox Cropper LLP
Chartered Accountants and Registered Auditors
65 Leadenhall Street
London. EC3A 2AD

Date: 16/08/2021

CHINESE CHURCH IN LONDON 倫敦中華基督教會
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020 二零二零年十二月三十一日 財政報告表

INCOME FROM 收入	NOTE 附注	Unrestricted Funds 無限制基金 £	Restricted Funds 限制基金 £	Total Funds 2020 基金合共 £	Total Funds 2019 基金合共 £
Donations and Legacies 捐款及遺產	2	801,487	265,175	1,066,662	1,451,086
Other Trading Activities 租金和其他收入	3	75,307	-	75,307	70,298
Investments 銀行利息		3,749	-	3,749	5,287
TOTAL INCOME 總收入		880,543	265,175	1,145,718	1,526,671
EXPENDITURE ON 支出					
Raising Funds 籌款		-	-	-	21,962
Charitable Activities 直接支出	4	878,807	338,115	1,216,922	1,244,544
TOTAL EXPENDITURE 總支出		878,807	338,115	1,216,922	1,266,506
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR 年度淨收入		1,736	(72,940)	(71,204)	260,165
RECONCILIATION OF FUNDS:					
Balance b/f at 1st January 2020 承前期結算		863,171	5,417,233	6,280,404	6,020,239
Balance c/f at 31st December 2020 本年度結算		£864,907	£5,344,293	£6,209,200	£6,280,404

All activities reported above are continuing activities.

CHINESE CHURCH IN LONDON 倫敦中華基督教會

BALANCE SHEET 二零二零年十二月三十一日 資產負債表

AS AT 31 DECEMBER 2020

	Note	2020		2019	
FIXED ASSETS 固定資產		£	£	£	£
Tangible Fixed Assets 有形資產					
Land and buildings 地產及物業			3,134,242		3,189,953
Building improvements 建築物改善			1,921,998		1,990,716
Fixtures & Fittings 固定建築裝設			19,076		21,717
Office Furniture and Equipment 辦公室傢俱及器材			825		1,244
	14		5,076,141		5,203,630
CURRENT ASSETS 流動資產					
Debtors 債務人	15	77,263		106,057	
Cash at Bank and in Hand 現金及存款	16	1,395,223		1,330,591	
		1,472,486		1,436,648	
CREDITORS: Amounts falling due within one year 短期借貸人	17	(339,427)		(359,875)	
NET CURRENT ASSETS 流動資產淨值			1,133,059		1,076,774
TOTAL ASSETS LESS CURRENT LIABILITIES 流動資產減現存債項			6,209,200		6,280,404
TOTAL NET ASSETS 資產淨值			£6,209,200		£6,280,404
FUNDS 基金					
Unrestricted 無限制基金			864,907		863,171
Restricted 限制基金	18		5,344,293		5,417,233
TOTAL FUNDS 基金總數			£6,209,200		£6,280,404

The Financial Statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The Financial Statements were approved by the Trustees on 13 August 2021.

Wong PengChiew

Chairman (Elder Peng Chiew, Wong)

Church Treasurer (Vincent, Lim)

Company No. 05285135

CHINESE CHURCH IN LONDON 倫敦中華基督教會

STATEMENT OF CASH FLOWS 二零二零年十二月三十一日 現金流量表

AS AT 31 DECEMBER 2020

	2020		2019	
	£	£	£	£
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES				
年度淨現金 提供/（用於）經營活動		**67,239**		**223,608**
CASH FLOWS FROM INVESTING ACTIVITIES				
投資活動現金流				
Investment Income 投資收入	**3,749**		**5,287**	
Purchase of Property, Plant & Equipment				
購買物業，廠房及設備	**(6,357)**		**(46,951)**	
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES				
年度淨現金 提供/（用於）投資活動		**(2,608)**		**(41,664)**
CASH FLOWS FROM FINANCING ACTIVITIES				
融資活動現金流				
Repayments of Borrowing 借款還款	**-**		**-**	
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES				
年度淨現金 提供/（用於）融資活動		**-**		**-**
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR				
現金及現金等價物變動		**64,631**		**181,944**
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR				
年初現金及現金等價物		**1,330,591**		**1,148,647**
CASH AND CASH EQUIVALENTS AT END OF YEAR				
年終現金及現金等價物		**£1,395,222**		**£1,330,591**

ANALYSIS OF CHANGES IN NET DEBT 淨債務變動分析

	As at 截至 01/01/2020	Cash flows 現金流	Loans converted to donations 貸款轉換為捐款	As at 截至 31/12/2020
Cash at bank 現金與存款	1,330,591	64,631	-	1,395,222
Building Fund Interest-free loans 建堂基金免息貸款	(282,000)	50,000	-	(232,000)
TOTAL	1,048,591	114,631	-	1,163,222

CHINESE CHURCH IN LONDON 倫敦中華基督教會

STATEMENT OF CASH FLOWS(CONTINUED) 二零二零年十二月三十一日 現金流量表

AS AT 31 DECEMBER 2020

RECONCILIATION OF NET INCOME/ (EXPENDITURE) TO NET CASH FLOW FROM OPERATIONS

	2020 £	2019 £
Net income/(expenditure) for the year 年度淨收入/（支出）	(71,204)	260,165
Adjustments for:		
Investment income 投資收入	(3,749)	(5,287)
Depreciation 折舊	133,846	139,342
(Increase)/Decrease in Debtors（增加）/ 減少債務人	28,794	(6,974)
Increase in Creditors 增加 /（減少）借貸人	(20,448)	(163,638)
	£67,239	£223,608
Investment Income 投資收入	3,749	5,287
Purchase of Property, Plant & Equipment 購買物業，廠房及設備	(6,357)	(46,951)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR 現金及現金等價物變動	**64,631**	**181,944**

CHINESE CHURCH IN LONDON 倫敦中華基督教會
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 二零二零年十二月三十一日 財 政 報 告

1. **ACCOUNTING POLICIES**

(a) **Basis of Accounting**
These accounts have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard 102, the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102). The company is a public benefit entity.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. As detailed in note 22, in forming this opinion, they have considered the impact of the Covid-19 pandemic on both its income and expenditure for at least a period of twelve months from the date of approval of these financial statements.

The presentational currency of the financial statements is Pound Sterling (£).

(b) **Fixed Assets**
Fixed assets are disclosed at cost net of depreciation to date. Assets transferred from the predecessor charity have been recorded at cost equivalent to their net book value in the predecessor charity at the date of transfer.

(c) **Depreciation**
Depreciation of fixed assets is calculated on cost at rates estimated to write off the assets, by equal instalments, over their expected working lives. Fixtures and fittings and office equipment are written off on a straight line basis over 5 years and 3 years respectively. Buildings and building improvements have been depreciated over the life of the property which has been estimated at 50 years. As a result of a review of the depreciation policy, the installed lift is being written off over its remaining useful life of 7 years. The cost of improvements at the United Reform Church are depreciated over 20 years. Depreciation charges on assets transferred from the predecessor charity continue to be applied on the basis of cost to the predecessor charity and the predecessor charity's estimate of economic life.

(d) **Income**
All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, covenants and legacies are credited to the accounts in the year in which they are receivable, grossed up for tax recoverable where appropriate.

Interest is credited to the accounts in the year in which it is receivable.

(e) **Value Added Tax**
The Charity is not registered for VAT and accordingly, where applicable, all costs and expenditure incurred are shown inclusive of VAT.

(f) **Funds**
Unrestricted funds are those funds, which can be used at the Trustees' discretion. Restricted Funds are funds whose purposes have been restricted by the donor.

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1. ACCOUNTING POLICIES (CONTINUED)

(g) **Expenditure**
Charitable expenditure comprises direct expenditure attributable to the charitable objectives or activities and support costs. Where costs cannot be attributed, they have been apportioned to charitable objectives or activities according to the time or resources spent on each. Support costs are those functions that assist the work of the charitable company but do not directly undertake fundraising or charitable activities. Support costs include general overheads and governance costs (those costs incurred in the governance of the charitable company and its assets and are primarily associated with constitutional and statutory requirements).

(h) **Grants**
Grants payable are charged in the year when the offer is conveyed to the recipient.

(i) **Pensions**
The Charity contributes to defined contribution pension schemes and the pension charge represents the amount payable by the charity to the schemes in respect of the year.

(j) **Key Judgements and Estimates**
(i) Financial instrument classification
The classification of financial instruments, both assets and liabilities, as 'basic' or 'other' requires judgement as to whether all applicable conditions as basic are met. This includes the type of investment or loan and its return. The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently valued at their settlement value.

(ii) Useful life of functional properties
The remaining useful life of depreciable properties is reviewed by management at each reporting date and, if necessary, the depreciation charge adjusted accordingly.

(k) **Short-term debtors and creditors**
Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

(l) **Cash and Cash Equivalents**
Cash and Cash Equivalents in the Statement of Financial Position comprise cash at bank and in hand and short term deposits with an original maturity of three months or less. For the purpose of the Statement of Cash Flows cash and cash equivalents are as defined above net of outstanding bank overdrafts if they exist.

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2. DONATIONS AND LEGACIES 捐款及遺產

	Unrestricted Fund 無限制基金	Restricted Fund 限制基金	2020 Total 合共	2019 Total 合共
	£	£	£	£
Combined Services 聯合崇拜	-	-	-	-
Cantonese 粵語堂	109,827	42,952	152,779	184,588
Mandarin 國語堂	91,464	15,759	107,223	209,056
English 英文堂	82,545	33,572	116,117	122,320
New Soho 蘇豪福音堂	219,624	106,558	326,182	399,418
Hounslow 豪士羅堂	14,984	4,432	19,416	24,638
Croydon 凱敦堂	102,443	42,764	145,207	182,073
Colindale 甘霖堂	58,776	11,632	70,408	115,315
Office 教會辦公室	121,824	7,506	129,330	213,679
	£801,487	£265,175	£1,066,662	£1,451,086

3. OTHER TRADING ACTIVITIES 租金及其他收入

	2020	2019
	£	£
Book sales 書攤收入	549	1,261
Rental 租金	50,786	21,696
Sundry Income 雜項收入	23,972	10,152
Lunch ministry income 午餐事工收入	-	25,622
Education Conference Income 教育營會收入	-	11,567
	£75,307	£70,298

4. CHARITABLE EXPENDITURE

	Direct Costs 直接費用 (Note 6)	Support Costs 扶助費用 (Note 7)	2020 Total 合共	2019 Total 合共
	£	£	£	£
Pastoral 教牧	279,312	116,426	395,738	422,553
Outreach 佈道	269,515	52,607	322,122	307,013
Welfare 福利	174,740	50,129	224,869	208,515
Building 建堂	183,089	91,104	274,193	306,463
Total 合共	906,656	310,266	1,216,922	£1,244,544

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5(a).EMPLOYEE COSTS 同工開支

	2020	2019
	£	£
Salaries and wages 薪金	577,621	551,828
Social Security 社會保障金	55,851	52,703
Pension 退休金	28,898	27,708
Total Head Office Salaries 合共	£662,370	£632,240

The average number of employees during the year was 20 (2019: 21).

The Key management personnel of the Church are those persons having authority and responsibility for planning, directing and controlling the activities of the Church, directly or indirectly, including any trustee of the Church. In addition to the trustees, they comprise of the senior staff members detailed in the Administrative Details. The total employee benefits including employer pension contributions of the key management personnel amounted to £47,264. (2019: £44,471).

No employee earned more than £60,000 during the year.

5(b). TRUSTEE'S REMUNERATION AND EXPENSES 信托人酬金及開支

During the year, one (2019: one) of the trustees received remuneration and expenses. However, these payments relate to their capacity as pastors or spiritual leaders, rather than as trustees of the Church. It is an accepted practice in religious organisations for the ministers to take an active role in the Church Council to guide the Church in its affairs.

Remuneration paid in the year: 今年的薪酬支付	2020	2019
	£	£
Pastor T S Lau 劉德新牧師	40,800	38,427
	£40,800	£38,427

One trustee was reimbursed a total of £253 (2019: one trustees £452) for ministry travelling cost.

CHINESE CHURCH IN LONDON
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FOR THE YEAR ENDED 31 DECEMBER 2020

6. **DIRECT COSTS 直接費用**

	Pastoral 教牧 £	Outreach 佈道 £	Welfare 福利 £	Building 建堂 £	2020 合共 £	2019 合共 £
Staff Costs 同工支出	248,289	82,763	82,763	-	413,815	406,327
Staff ancillary costs 同工其他支出	11,173	5,586	1,862	-	18,621	17,371
Congregational Costs 堂會支出	17,662	8,831	2,944	-	29,437	86,173
Licences and Subscriptions 許可證和訂閱	752	376	125	-	1,253	1,104
TNG Ministry 下一代事工	611	306	102	-	1,019	2,367
Speakers Fees 講員費	400	200	67	-	667	1,263
Outreach 佈道	-	-	-	-	-	719
Home Missionaries 本地宣教士	-	44,363	-	-	44,363	32,000
Fellowship/Retreats 團契/退修	264	132	44	-	440	265
Other 其他	161	80	26	-	267	878
Carelinks 愛心聯繫	-	-	43,954	-	43,954	47,321
Property Depreciation 物業折舊	-	-	-	124,430	124,430	127,076
Mission Costs 宣教事工	-	5,796	-	-	5,796	2,939
Mission Grants 宣教資助	-	121,082	-	-	121,082	105,389
Love Gift 福利資助	-	-	19,606	-	19,606	11,250
Student Grants 神學生資助	-	-	23,247	-	23,247	10,635
Combined Church Activities 教會活動	-	-	-	-	-	327
Premises 場地使用支出	-	-	-	58,659	58,659	95,247
Education Conference Fund expense 教育營會基金費用	-	-	-	-	-	11,476
Total 合共	£279,312	£269,515	£174,740	£183,089	£906,656	£960,126

7. **SUPPORT COSTS 扶助費用**

	Pastoral 教牧 £	Outreach 佈道 £	Welfare 福利 £	Building 建堂 £	2020 合共 £	2019 合共 £
Staff Costs 同工支出	85,972	42,986	42,986	76,612	248,556	225,913
Postage/Stationery/Bank charges 郵費及文具和銀行收費	7,435	3,718	1,239	0	12,392	12,060
Audit Fees 核數費	1,620	1,620	1,620	1,620	6,480	6,480
Legal and Professional 法律及專業費用	31	10	10	51	102	5,070
Depreciation 折舊	4,708	942	942	2,825	9,417	12,266
Office Costs 辦公室費用	16,660	3,331	3,332	9,996	33,319	22,630
Total 合共	£116,426	£52,607	£50,129	£91,104	£310,266	£284,418

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8. TAXATION 稅務

Chinese Church in London is a registered charity and is potentially exempt from taxation in respect of income and capital gains received within the categories covered by Part 11 of the Corporation Tax Act 2011 to the extent that such income or gains is applied exclusively to charitable purposes.

9. CARELINKS DONATIONS 愛心聯繫捐款

	2020	2019
	£	£
Christian Centre for Gambling Rehabilitation 福音戒賭中心	14,690	15,306
Tear Fund 淚基金	10,073	10,495
Cedar Fund 施達基金	9,234	9,621
Chinese Association for Cancer Care 英國華人關懷癌症協會	5,876	6,122
New Leaf Counselling Centre 新葉心理輔導中心	2,581	5,614
Carelinks expenses 愛心聯繫支出	1,500	163
	£43,954	£47,321

10. GRANTS FOR MISSION WORK 差傳資助金

The Charity made institutional grants to Christian organisations, to support mission work in the UK and overseas, as follows:

	2020	2019
	£	£
Overseas Missionary Fellowship 海外基督使團	10,868	10,360
Operation Mobilisation 信徒動員會	17,420	15,400
Jian Hua Foundation (Hong Kong) 建華基金會	10,236	9,720
Home of Loving Faithfulness (Hong Kong) 可愛忠實之家	684	480
Chinese Overseas Christian Mission 基督教華僑佈道會	9,996	6,500
WEC International 環球福音會	11,736	11,660
Christ Transcending Poverty Church 超窮教會	1,368	15,360
Pioneers	10,568	10,420
YWAM	7,920	5,720
Christmas Gift to missionaries 宣教士聖誕禮物	368	360
	£81,164	£85,980

The Charity also made individual grants to 6 Christian professionals (2019: 6) working in China and Albania. In the current year, these totalled £47,944 (2019: £21,600).

11. STUDENT GRANTS 神學生資助金

The Charity gave student grants totalling £23,247 (2019: £10,635) to 3 individuals (2019: 3 individuals) in the UK to support them in their theological studies.

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12. DONATIONS AND GRANTS 捐款和資助金

	2020	2019
	£	£
Other Donations (<£500)	-	-
	-	-

13. PENSION COMMITMENTS 退休金

The Charity contributed to a defined contribution pension scheme for several employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions due to the fund were £zero (2019: £zero). Total premiums payable in the year were £28,898 (2019: £27,708).

14. TANGIBLE FIXED ASSETS 有形固定資產

Cost 開銷:	**Land & Buildings 建築物**	**Improvements 改善**	**Fixture & Fittings 固定建築裝設**	**Office Furniture and Equipment 辦公室傢俱及器材**	**Total 合共**
	£	**£**	**£**	**£**	**£**
At 1st January 2020 承前期開銷結算	3,856,344	2,952,432	263,017	52,795	**7,124,588**
Additions 增添	-	-	6,357	-	**6,357**
At 31st December 2020 本年度開銷結算	£3,856,344	£2,952,432	£269,374	£52,795	**£7,130,945**
Accumulated Depreciation At 1st January 2020 承前期開銷結算	666,391	961,716	241,300	51,551	**1,920,958**
Charge for Year	55,711	68,718	8,998	419	**133,846**
At 31st December 2020 本年度開銷結算	£722,102	£1,030,434	£250,298	£51,970	**£2,054,804**
Net Book Value 帳面淨值:					
At 31st December 2020 二零年十二月三十一日	3,134,242	1,921,998	£19,076	£825	**£5,076,141**
At 31st December 2019 一九年十二月三十一日	£3,189,953	£1,990,716	£21,717	£1,244	**£5,203,630**

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15. **DEBTORS 債務人**

	2020 £	2019 £
Prepayments and accrued income 預先支付及應計收入	43,525	35,865
HM Revenue and Customs 稅務局	33,240	56,479
Accounts receivable 應收賬款	498	13,713
	£77,263	£106,057

16. **CASH AT BANK AND IN HAND 現金與存款**

	2020 £	2019 £
Current Accounts 支票户口存款	19,030	15,687
Deposit Accounts 儲蓄户口存款	873,325	811,366
Treasury Deposits 支票户口存款	500,000	500,000
Cash 現金	2,868	3,539
	£1,395,223	£1,330,591

17. **LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR 債項 : 短期借貸人**

	2020 £	2019 £
***Building fund interest free loans 建堂/物業管理基金免息貸款**	232,000	282,000
Trade Creditors 貿易借貸人	44,390	10,523
Accruals and Deferred Income 預估及延期收入	58,333	48,859
HM Revenue and Customs 稅務局	-	13,097
Carelinks support 愛心聯繫應付款項	4,704	5,396
	£339,427	£359,875

* These are short term unsecured loans from members of Chinese Church in London.

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18. **RESTRICTED FUNDS 限制基金**

The income funds of the Church include restricted funds comprising the following unexpended balances of donations and grants held on trust to be applied for specific purposes:

	Balance b/f 承前期結算 £	Income Received 收入 £	Expenditure Paid 支出 £	Balance c/f 2020 本年度結算 £
Building Fund 建堂/物業管理基金	5,047,954	48,259	(124,430)	**4,971,783**
Mission Fund 差傳基金	84,434	139,526	(126,878)	**97,081**
Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金	143,070	-	-	**143,070**
Theological Education Fund 神學基金	63,761	15,266	(23,247)	**55,780**
Communion Fund 愛心奉獻	56,194	18,307	(19,606)	**54,894**
Carelinks Funds 愛心聯繫基金	22,464	43,817	(43,954)	**22,327**
Education and Conference Fund 教育營會基金	(644)	-	-	**(644)**
	5,417,233	265,175	(338,115)	**5,344,291**

Year ended 31 December 2019

	Balance b/f 承前期結算 £	Income Received 收入 £	Expenditure Paid 支出 £	Balance c/f 2019 本年度結算 £
Building Fund 建堂/物業管理基金	5,008,673	178,371	(139,090)	**5,047,954**
Mission Fund 差傳基金	40,824	151,938	(108,328)	**84,434**
Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金	143,070	-	-	**143,070**
Theological Education Fund 神學基金	57,696	16,700	(10,635)	**63,761**
Communion Fund 愛心奉獻	41,267	26,177	(11,250)	**56,194**
Carelinks Funds 愛心聯繫基金	21,709	48,076	(47,321)	**22,464**
Education and Conference Fund 教育營會基金	(736)	11,567	(11,475)	**(644)**
	£5,312,503	£432,829	£(328,099)	**£5,417,233**

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18. **RESTRICTED FUNDS 限制基金 (CONTINUED)**
The purposes of the restricted funds are as follows:

Building Fund - Represents sums already expended on the purchase and refurbishment of property and sums committed to meet future major refurbishment costs.

Mission Fund - for support of Church's missionaries and mission organisations, both locally and overseas; to fund any Church activities associated with the furtherance of the cause of Christ in mission field in the UK and abroad.

Dr Peter Chow Memorial Mission Education Fund - fund from Dr Peter Chow's legacy for the training and education of mission educators and professionals.

Theological Education Fund - to fund scholarships for students pursuing theological studies with a view to full-time ministry; students are not expected to repay the Church, upon completion of their studies.

Communion Fund - to fund monetary gifts for any brothers and sisters in Christ who are in unexpected financial difficulties, in the UK and abroad.

Carelinks Funds - These comprise the proceeds of annual collections for Tear Fund and Cedar Fund, other Christian social organisations and other special appeals made wherever a need may arise.

Education Conference Fund - to restrict any surplus arise in education conferences or events. Any reserves would be used to support deficits of other education conferences.

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19. ANALYSIS OF NET ASSETS BETWEEN FUNDS 基金資產淨值分析

	Total 合共 2020	Fixed Assets 固定資產	Net Current Assets 流動資產淨值	Total 合共 2019
	£	£	£	£
Restricted Funds 限制基金	**5,344,293**	5,506,240	288,053	**5,417,233**
Unrestricted Funds 無限制基金	**864,907**	19,901	845,006	**863,171**
	6,209,200	5,076,141	1,133,059	**6,280,404**

20. CONTINGENT LIABILITIES 債項預估

There were no contingent liabilities at the balance sheet date.

21. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year, with the exception of those disclosed in note 5 (b) relating to trustees' remuneration and expenses.

22. IMPACT OF Covid-19

The Trustees anticipate that the Covid-19 outbreak in February 2020 and the events leading to the lockdown of the City of London will have a long-term impact on the Charity's incoming resources and resources expended in the coming years. They have considered the likely impact on its incoming resources and how the charity can react to that impact and are confident that it has sufficient reserves and enough flexibility to ensure that it can continue to exist for the foreseeable future. Since the beginning of lockdown, the charity has been promoting donation via its website. It has taken advantage of Job Retention Scheme to minimise staff cost. It should not have material impact on the charity's balance sheet position.

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23. **COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

INCOME FROM 收入	Unrestricted Funds 無限制基金 £	Restricted Funds 限制基金 £	Total Funds 2019 基金合共 £
Donations and Legacies 捐款及遺產	1,029,824	421,262	**1,451,086**
Other Trading Activities 租金和其他收入	58,731	11,567	**70,298**
Investments 銀行利息	5,287	-	**5,287**
TOTAL INCOME 總收入	1,093,842	432,829	**1,526,671**
EXPENDITURE ON 支出			
Raising Funds	21,962	-	**21,962**
Charitable Activities 直接支出	916,445	328,099	**1,244,544**
TOTAL EXPENDITURE 總支出	938,407	328,099	**1,266,506**
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR 年度淨收入	155,435	104,730	**260,165**
RECONCILIATION OF FUNDS:			
Balance b/f at 1st January 2019 承前期結算	707,736	5,312,503	**6,020,239**
Balance c/f at 31st December 2019 本年度結算	£863,171	£5,417,233	**£6,280,404**