



(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）：

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

**SENIOR STAFF MEMBERS 高級職員-**

**Non-Elected Board Members**

**非當選教會理事會成員**

Kieran Bik Nga Kwok 郭黃碧雅 (Until 30<sup>th</sup> 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 2BBVirgin 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，以便與會眾、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 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：**



.....  
**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認知，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 Billinghamurst 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: 21/08/2025

日期:



**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	Unrestricte d 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 £
<u>INCOME FROM 收入</u>	<u>附注</u>				
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
<b>TOTAL INCOME 總收入</b>		<b>1,701,550</b>	<b>360,031</b>	<b>2,061,581</b>	<b>1,780,790</b>
<u>EXPENDITURE ON 支出</u>					
Raising Funds 籌款		-	-	-	-
Charitable Activities 直接支出	4	1,661,882	353,343	2,015,225	1,804,158
<b>TOTAL EXPENDITURE 總支出</b>		<b>1,661,882</b>	<b>353,343</b>	<b>2,015,225</b>	<b>1,804,158</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>					
年度淨收入		39,668	6,688	46,356	(23,368)
<b>RECONCILIATION OF FUNDS:</b>					
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
		£	£
<b>FIXED ASSETS 固定資產</b>			
<b>Tangible Fixed Assets 有形資產</b>			
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
<b>CURRENT ASSETS 流動資產</b>			
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
<b>CREDITORS: Amounts falling due within one year 短期借貸人</b>	16	(179,393)	(144,975)
<b>NET CURRENT ASSETS 流動資產淨值</b>		1,453,625	1,284,284
<b>TOTAL ASSETS LESS CURRENT LIABILITIES 流動資產減現存債項</b>		6,022,429	5,976,074
<b>TOTAL NET ASSETS 資產淨值</b>		6,022,429	£5,976,074
<b>FUNDS 基金</b>			
Unrestricted 無限制基金		766,405	762,737
Restricted 限制基金	17	5,256,024	5,249,337
<b>TOTAL FUNDS 基金總數</b>		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)**



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**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**

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

**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)
<b>TOTAL</b>	<b>£1,227,306</b>	<b>£196,896</b>	<b>-</b>	<b>£1,516,201</b>

**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)
<b>Adjustments for:</b>		
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)
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR</b> <b>現金及現金等價物變動</b>	<b>242,895</b>	<b>88,532</b>

**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 £ 500 are 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.



**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)**

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。

**(I) 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**

	<b>Unrestricted Fund</b>	<b>Restricted Fund</b>	<b>2024 Total</b>	<b>2023 Total</b>
	<b>無限制基金</b>	<b>限制基金</b>	<b>合共</b>	<b>合共</b>
	£	£	£	£
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	428,188	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
	<b>1,587,703</b>	<b>360,031</b>	<b>1,947,734</b>	<b>1,692,269</b>

**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	<u>2024</u>	<u>2023</u>
	£	£
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
	<u>£95,730</u>	<u>£ 82,420</u>

**4. CHARITABLE EXPENDITURE 慈善支出**

	<u>Direct Costs</u>	<u>Support Costs</u>		
	<u>直接費用</u>	<u>扶助費用</u>	<u>2024 Total</u>	<u>2023 Total</u>
	<u>(Note 6)</u>	<u>(Note 7)</u>	<u>合共</u>	<u>合共</u>
	£	£	£	£
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	<u>1,666,506</u>	<u>348,719</u>	<u>2,015,225</u>	<u>£ 1,804,159</u>

**5(a). EMPLOYEE COSTS 同工開支**

	<u>2024</u>	<u>2023</u>
	£	£
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	<u>1,145,746</u>	<u>£ 1,061,818</u>

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 信託人酬金及開支**

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	<u>2024</u>	<u>2023</u>
	£	£
Trustee 1	-	6,667
Trustee 2	48,069	47,088
	<u>48,069</u>	<u>£53,755</u>

**6. DIRECT COSTS 直接費用**

	<b>Pastoral</b> <b>教牧</b>	<b>Outreach</b> <b>佈道</b>	<b>Welfare</b> <b>福利</b>	<b>Building</b> <b>建堂</b>	<b>2024</b> <b>合共</b>	<b>2023</b> <b>合共</b>
	£	£	£	£	£	£
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

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**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

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**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：

	<u>2024</u>	<u>2023</u>
	£	£
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	-
	<u>101,135</u>	<u>£66,925</u>

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。

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**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 At 31st December 2024 本年度開銷結算	55,711	72,493	4,297	3,725	136,226
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

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**14. DEBTORS 債務人**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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
	<u>£80,817</u>	<u>£ 119,953</u>

**15. CASH AT BANK AND IN HAND 現金與存款**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Current Accounts 支票戶口存款	670,989	242,954
Paypal Accounts 戶口存款	18,884	18,661
Deposit Accounts 儲蓄戶口存款	554,783	546,561
Treasury Deposits 儲蓄戶口存款	306,795	500,000
Cash 現金	750	1,130
	<u>£1,552,201</u>	<u>£ 1,309,306</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
*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	-
	<u>£179,393</u>	<u>£ 144,976</u>

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\* 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



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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 £
<b>Building Fund 建堂/物業管理基金</b>	4,749,282	66,711	(128,204)	4,687,788
<b>Mission Fund 差傳基金</b>	139,756	150,394	(123,061)	167,090
<b>Dr Peter Chow Memorial Mission Education Fund 周照文醫生差傳教育基金</b>	125,665	-	(3,089)	122,576
<b>Theological Education Fund 神學基金</b>	78,928	16,084	(6,408)	88,604
<b>Communion Fund 愛心奉獻</b>	90,530	47,202	(7,800)	129,931
<b>Carelinks Funds 愛心聯繫基金</b>	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。

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**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
	£	£	£	£
<b>Restricted Funds 限制基金</b>	704,860	4,551,164	5,256,024	5,249,337
<b>Unrestricted Funds 無限制基金</b>	748,765	17,640	766,405	726,737
	<b>1,453,625</b>	<b>4,568,804</b>	<b>6,022,429</b>	<b>£5,976,074</b>

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

Year ended 31 December 2023	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>
<u>INCOME FROM 收入</u>	<u>Funds</u>	<u>Funds</u>	<u>2023</u>
	<u>無限制基金</u>	<u>限制基金</u>	<u>基金合共</u>
	<u>£</u>	<u>£</u>	<u>£</u>
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
<b>TOTAL INCOME 總收入</b>	<b>1,453,548</b>	<b>327,242</b>	<b>1,780,790</b>
 <u>EXPENDITURE ON 支出</u>			
Raising Funds Charitable Activities 直接支出	-	-	-
	1,489,406	314,752	1,804,158
<b>TOTAL EXPENDITURE 總支出</b>	<b>1,489,406</b>	<b>314,752</b>	<b>1,804,158</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>			
年度淨收入	(35,858)	12,490	(23,368)
 <b>RECONCILIATION OF FUNDS:</b>			
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	<b>£726,737</b>	<b>£5,249,336</b>	<b>£5,976,073</b>

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**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。