

NORTHAMPTON CHINESE CHRISTIAN CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

NORTHAMPTON CHINESE CHRISTIAN CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr YC Chung	(Appointed 1 January 2022)
	Mrs SL Chan	
	Mrs MF Kuong	(Appointed 1 January 2022)
	Mrs TT Wan	
	Mr YY Koo	(Appointed 31 December 2022)
Charity number	1151112	
Principal address	28 Bickleigh Crescent Furzton Milton Keynes MK4 1HW	
Independent examiner	Jervis & Partners 30 Harborough Road Kingsthorpe Northampton NN2 7AZ	

NORTHAMPTON CHINESE CHRISTIAN CHURCH

CONTENTS

	Page
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

NORTHAMPTON CHINESE CHRISTIAN CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The main objective of the Northampton Chinese Christian Church (NCCC) is to accomplish the mission of Christ by preaching the gospel of Jesus Christ, promoting the doctrine of Christian faith, and equipping Christians. Our aim is to provide the venue of gathering and worship for the local Chinese families. Since we resumed our physical Sunday services on 1st August 2021, we always try our best to receive the new immigrants from H.K., and help them to adapt the living of U.K. We always take care of their transport to our church when they have no vehicle or even no one family member has driving licence for a while. Meanwhile, we also provide Sunday School for all age children, and cell groups for all age congregations as well. Our aim is to provide them the thorough pastoral care. Since registered as a Charitable Incorporated Organisation (CIO) in 2013, NCCC has followed the Charity Commission's guidance on public benefits, particularly, the specific guidance on Charities for the advancement of religion when planning our activities. Our Objective, specifically, is to enable ordinary people to live out their faith as part of our community through:

- Worships, prayers, and bible study groups to develop their religion knowledge and increase their faith in Christ.
- Provision of pastoral care for the people living in the parish; and
- Support missionaries and outreach workers.

Achievements and performance

Preaching, Worship and Prayer

According to our church routine, Sunday worship keeps taking place in our churches every week. For providing a quiet, intimate, and reflective environment for communication with our Lord, we have monthly prayer meetings after the 2nd Sunday's services. This prayer meeting also provides the opportunities for intercession of the needful, not just for our own congregation but also for those people who are suffered from the wars, pandemics, natural disasters and starves in the world.

In addition to our principal pastor, we invited a lot of guest preachers to deliver sermons in Cantonese and or, Mandarin. According to the actual needs of our Northampton church, we have provided the instant Mandarin interpretation during the Sunday services.

Baptism and the Other Sacraments

Through baptism we thank God for His salvation, reconciliation, and blessing. In 2022, there were 4 persons have been baptised in February and December 2022.

We also have Child Benediction for all age children and infants. The move is according to the request of the parents who wish their children or infants to acquire benediction from God through this sacrament. There was a little girl who accepted Child Benediction in February 2022.

Furthermore, through the funeral service, let their relatives, friends and families express their grief and give thanks for the life. As our faith and the bible says that the death is just the beginning of the eternal life.

NORTHAMPTON CHINESE CHRISTIAN CHURCH

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Church Ministries

NCCC also runs Sunday Schools in both the Northampton and Milton Keynes churches with the aim of providing our children with love and care, and the opportunities to know the faith of Christianity through the bible study at their early age. All teachers have gone through DBS check and are subject to the Child Protection Policy in place to ensure that our children are studying in safe environment. Our M.K. church even have 3 Classes for different age student.

In December 2022, our two churches had a joint worship and dinner party at our Northampton church to celebrate Christmas where there were about 126 people attending.

Furthermore, there were Ruth fellowship in our Northampton church and sister fellowship in our Milton Keynes church which provide opportunities for the married sisters to study, share and intercede through the fellowship.

Our congregations are taken care through the cell groups, each cell group is led by a couple of senior leaders. They are sharing the pastoral care to all families. For instance: visiting patients, intercession, caring and fellowship etc.

Mission and Evangelism

NCCC always provide financial support to the missionaries and evangelical organizations. On the year 2022, we have donated the restricted fund £4,302.- for three overseas missionaries and £2,000 for the Connect All Bible Institute.

Financial review

Total receipts on unrestricted funds in 2022 were £43,291 and restricted funds amounted to £8,780. Our pastor and church assistant also received the financial support from the Evangelical Free Church of China – Hong Kong Overseas Mission Board amounted to a total of £4,301.56. At the year end, the balance of restricted funds stood at £4,478.

Of the total expenses of £54,440, over 60% was spent on overheads which include salaries, pension contribution, NI and tax for our church minister and Church Assistant, honorarium for quest speakers, church rental, church insurance and licence fees (i.e. hymns copy rights, our church websites and software etc.).

As we changed accountant on the year 2022, we didn't claim for the government's Gift Aid and Gift Aid Small Donations Schemes from HMRC. There were a total of 27 brothers and sisters who registered with the Gift Aid Scheme for the benefits of the church and themselves.

The cash fund balance amounted to £59,923 which includes restricted funds and unrestricted funds as at year end of 2022. Moreover, the cash fund was the only asset held by our church. All equipment was either brought forward at nil book value or expensed off in the year of purchase.

NCCC does not have a policy to maintain a certain balance on unrestricted funds. Based on the 2022 figures, the unrestricted cash fund £54,187 is sufficient to cover 1 year of overheads.

Structure, governance and management

The Northampton Chinese Christian Church provides services of Christian worship and praise in two churches; one at Kingsthorpe Baptist Church, High Street, Kingsthorpe, Northampton NN2 6QF, and the other at Whaddon Way Church, Beaverbrook Court, West Bletchley, Milton Keynes MK3 7JS. The principal office is situated at 28 Bickleigh Crescent, Furzton, Milton Keynes MK4 1HW.

NCCC is a Charitable Incorporated Organisation registered with the Charity Commission, Registered Charity No. 1151112.

NCCC members who served as Charity Trustees during 2022 were

Mrs. Sau Lai Chan	Chairperson
Mrs. Mei Fong Kuong	Secretary
Mr. Yiu Chung Chung	Treasurer
Mrs. Tai Tai Wan	

NORTHAMPTON CHINESE CHRISTIAN CHURCH

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The method of admission of NCCC members is set out in section 9(1) of the church Constitution (as amended). Charity Trustees are nominated by the Church minister and the retiring body of Charity Trustees and then voted upon in a general meeting by the church members. Nevertheless, there were no Charity Trustees candidate was nominated on the general meeting which held on 7th August 2022, although, one of the current trustee Angela Luk was resigned from her duty on 19th June 2022 by her own reason. The general meeting is convened according to the legal requirements applicable to physical meetings, with the primary aim of passing through all necessary resolutions by voting on a slip.

NCCC members are responsible for making decisions on all matters of general concern and importance to the church. There were 36 members in NCCC as at 31st December 2022.

Acknowledgement

We would like to give our heartfelt thanks to all the brothers and sisters who have worked so hard to keep our churches going well on last year. In particular, we want to express our gratitude to those supporters of overseas missions who have supported our mission generously over the years, both financially and spiritually.

Approved by the NCCC Charity Trustees on 30th June 2023 and signed by Mrs. Sau Lai Chan (the current NCCC Chairperson):

Mrs SL Chan
Trustee

30 June 2023

NORTHAMPTON CHINESE CHRISTIAN CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHAMPTON CHINESE CHRISTIAN CHURCH

I report to the Trustees on my examination of the financial statements of Northampton Chinese Christian Church (the Charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Jervis & Partners

30 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ

Dated: 30 June 2023

NORTHAMPTON CHINESE CHRISTIAN CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
Charitable activities	3	-	8,780	8,780	848	14,077	14,925
Other trading activities	4	43,291	-	43,291	47,987	-	47,987
Total income		43,291	8,780	52,071	48,835	14,077	62,912
<u>Expenditure on:</u>							
Raising funds	5	54,440	-	54,440	45,546	-	45,546
Charitable activities	6	-	4,478	4,478	-	12,643	12,643
Total expenditure		54,440	4,478	58,918	45,546	12,643	58,189
Net (expenditure)/income for the year/							
Net movement in funds		(11,149)	4,302	(6,847)	3,289	1,434	4,723
Fund balances at 1 January 2022		65,336	1,434	66,770	62,047	-	62,047
Fund balances at 31 December 2022		54,187	5,736	59,923	65,336	1,434	66,770

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NORTHAMPTON CHINESE CHRISTIAN CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		59,923		66,770	
		<u> </u>		<u> </u>	
Net current assets			59,923		66,770
			<u> </u>		<u> </u>
Income funds					
Restricted funds			5,736		1,434
Unrestricted funds			54,187		65,336
			<u> </u>		<u> </u>
			59,923		66,770
			<u> </u>		<u> </u>

The financial statements were approved by the Trustees on 30 June 2023

Mr YC Chung
Trustee

Mrs SL Chan
Trustee

M F Kuong
Trustee

Mr YY Koo
Trustee

NORTHAMPTON CHINESE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Northampton Chinese Christian Church is a Registered Charity in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NORTHAMPTON CHINESE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Charitable Income Restricted 2022 £	Charitable Income Restricted 2021 £
Offertory	5,883	5,172
Honorarium to Guest Speakers	-	120
Offertory-Gift Aid	363	960
Church Assistant Support	-	6,779
Rent	-	56
Immigration Ministry Donations	2,534	1,838
	<u>8,780</u>	<u>14,925</u>
Analysis by fund		
Unrestricted funds	-	848
Restricted funds	<u>8,780</u>	<u>14,077</u>

NORTHAMPTON CHINESE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Other Charitable Activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Offertory	24,587	17,863
Offertory Gift Aid	13,606	30,042
Other	5,098	82
	<u> </u>	<u> </u>
Other trading activities	43,291	47,987
	<u> </u>	<u> </u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Trading costs</u>		
Support costs	54,440	45,546
	<u> </u>	<u> </u>
	54,440	45,546
	<u> </u>	<u> </u>

6 Charitable activities

	Charitable Expenditure Restricted	Charitable Expenditure Restricted
	2022	2021
	£	£
Offertory	1,660	3,726
Church Assistant Support	-	6,779
Offertory-Gift Aid	-	300
Immigration Ministry-Donations	2,818	1,838
	<u> </u>	<u> </u>
	4,478	12,643
	<u> </u>	<u> </u>
	4,478	12,643
	<u> </u>	<u> </u>

NORTHAMPTON CHINESE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	35,972	-	35,972	31,020	-	31,020
Church Outings	28	-	28	1,054	-	1,054
General Administration	2,490	-	2,490	2,466	-	2,466
Gifts	1,012	-	1,012	440	-	440
Honorarium to Guest Speakers	4,780	-	4,780	2,636	-	2,636
Meals and Refreshments	1,344	-	1,344	483	-	483
Offertory	2,300	-	2,300	1,825	-	1,825
Rent	5,695	-	5,695	4,324	-	4,324
Sunday School	819	-	819	473	-	473
Others	-	-	-	825	-	825
	<u>54,440</u>	<u>-</u>	<u>54,440</u>	<u>45,546</u>	<u>-</u>	<u>45,546</u>
Analysed between Trading	<u>54,440</u>	<u>-</u>	<u>54,440</u>	<u>45,546</u>	<u>-</u>	<u>45,546</u>

Governance costs includes payments to the auditors of £0(2021- £0) for audit fees.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>2</u>	<u>2</u>
Employment costs	2022 £	2021 £
Wages and salaries	30,958	26,217
Social security costs	5,014	4,803
	<u>35,972</u>	<u>31,020</u>

There were no employees whose annual remuneration was more than £60,000.

NORTHAMPTON CHINESE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Current assets/(liabilities)	54,187	5,736	59,923	1,434	66,770
	<u>54,187</u>	<u>5,736</u>	<u>59,923</u>	<u>1,434</u>	<u>66,770</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).