

Charity registration number 1151112

**NORTHAMPTON CHINESE CHRISTIAN CHURCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms TM Lam	(Appointed 1 July 2023)
	Ms YL Chan	(Appointed 1 September 2023)
	Ms MK Chow	(Appointed 1 September 2023)
	Mrs WS G Kam	(Appointed 1 September 2023)

**Charity number** 1151112

**Principal address** Kingsthorpe Baptist Church  
High Street  
Kingsthorpe  
Northampton  
NN2 6QF

**Independent examiner** Jervis & Partners  
30 Harborough Road  
Kingsthorpe  
Northampton  
NN2 7AZ

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# NORTHAMPTON CHINESE CHRISTIAN CHURCH

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# **NORTHAMPTON CHINESE CHRISTIAN CHURCH**

## **TRUSTEES REPORT**

### ***FOR THE YEAR ENDED 31 DECEMBER 2023***

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The Trustees present their annual report and financial statements for the year ended 31 December 2023.

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**

There were no body baptised during this year, however, we have two congregations converted to Jesus Christ.

In 2023, we have a joint funeral service with Anglican Church for one of our church sisters. In order to let their relatives, friends and families express their grief and give thanks for the life. Simultaneously, we can share the testimony of this sister's conversion and her life has been changed obviously. 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 2023**

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#### **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 2023, our two churches had a joint worship and dinner party at our Northampton church to celebrate Christmas where there were about 86 people attending.

Furthermore, there was a Faith, Hope, Love fellowship that took place in our Northampton church every Wednesday, which provide the opportunities to the sisters to study, share and intercede through the bible study in the fellowship.

Our M.K. church congregations are taken care through the cell groups; each cell group is led by a couple of cell group 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 as usually. On the year 2023, we have donated the restricted fund £2,868.- for two overseas missionaries Pastor Philip Cheung (London) and Rev. Koon (Macau) each £1,434.- on June and also support Equiptoserve Christian Network £1,500 on October.

#### **Financial review**

Total receipts on unrestricted funds in 2023 were £42,252 and restricted funds amounted to £7,021. 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 £9,950.57. At the year end, the balance of restricted funds stood at £8,906.

Of the total expenses of £61,445, 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 on 2023, although there were a total of 30 brothers and sisters who registered with the Gift Aid Scheme for the benefits of the church and themselves.

The cash fund balance amounted to £47,751 which includes restricted funds and unrestricted funds as at year end of 2023. 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 2023 figures, the unrestricted cash fund £38,845 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.

# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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NCCC members who served as Charity Trustees during 2023 were:

Ms. Yuk Lan Chan	Chairperson
Ms. Tze Mei Lam	Secretary
Ms. Mei King Chow	
Mrs. Wai Sze Grace Kam	
Mrs. Sau Lai Chan	Resigned 30/6/2023
Mrs. Mei Fong Kuong	Resigned 30/6/2023
Mr. Yiu Chung Chung	Resigned 30/6/2023
Mr. Yip Yan Koo	Resigned 30/6/2023

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. By the resignation of three trustees and one trustee has been retired for who has completed 3 years duty, therefore, we selected four Charity Trustee candidates to be nominated on the general meeting which held on 27<sup>th</sup> August 2023. 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 31<sup>st</sup> December 2023.

#### 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 30<sup>th</sup> June 2024 and signed by Ms. Yuk Lan Chan ( the current NCCC Chairperson ):

Ms YL Chan  
**Chairperson**

30 June 2024

# **NORTHAMPTON CHINESE CHRISTIAN CHURCH**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2023***

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The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, 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.

# **NORTHAMPTON CHINESE CHRISTIAN CHURCH**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF NORTHAMPTON CHINESE CHRISTIAN CHURCH**

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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 2023.

#### **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 2024



# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Charitable activities	3	-	7,021	7,021	-	8,780	8,780
Other trading activities	4	42,252	-	42,252	43,291	-	43,291
<b>Total income</b>		<u>42,252</u>	<u>7,021</u>	<u>49,273</u>	<u>43,291</u>	<u>8,780</u>	<u>52,071</u>
<b>Expenditure on:</b>							
Raising funds	5	57,594	-	57,594	54,440	-	54,440
Charitable activities	6	-	3,851	3,851	-	4,478	4,478
<b>Total expenditure</b>		<u>57,594</u>	<u>3,851</u>	<u>61,445</u>	<u>54,440</u>	<u>4,478</u>	<u>58,918</u>
<b>Net income/(expenditure) and movement in funds</b>		(15,342)	3,170	(12,172)	(11,149)	4,302	(6,847)
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		54,187	5,736	59,923	65,336	1,434	66,770
<b>Fund balances at 31 December 2023</b>		<u>38,845</u>	<u>8,906</u>	<u>47,751</u>	<u>54,187</u>	<u>5,736</u>	<u>59,923</u>

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 2023

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	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Cash at bank and in hand		47,751		59,923	
		<u>          </u>		<u>          </u>	
Net current assets			47,751		59,923
			<u>          </u>		<u>          </u>
<b>Income funds</b>					
Restricted funds	11		8,906		5,736
Unrestricted funds			38,845		54,187
			<u>          </u>		<u>          </u>
			47,751		59,923
			<u>          </u>		<u>          </u>

The financial statements were approved by the Trustees on 30 June 2024

Ms TM Lam  
Trustee

Ms YL Chan  
Trustee

# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 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 or grantors 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 2023

### 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 2023 £	Charitable Income Restricted 2022 £
Offertory	6,311	5,883
Offertory-Gift Aid	500	363
Immigration Ministry Donations	210	2,534
	<u>7,021</u>	<u>8,780</u>

# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 4 Other Charitable Activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Offertory	26,711	24,587
Offertory Gift Aid	11,861	13,606
Other	3,680	5,098
	<u>          </u>	<u>          </u>
Other trading activities	42,252	43,291
	<u>          </u>	<u>          </u>

### 5 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Trading costs		
Support costs	57,594	54,440
	<u>          </u>	<u>          </u>

### 6 Expenditure on charitable activities

	Heading #ac982	Heading #ac982
	2023	2022
	£	£
<b>Direct costs</b>		
Offertory	3,851	1,660
Immigration Ministry-Donations	-	2,818
	<u>          </u>	<u>          </u>
	3,851	4,478
	<u>          </u>	<u>          </u>
<b>Analysis by fund</b>		
Restricted funds	3,851	4,478
	<u>          </u>	<u>          </u>

# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 7 Support costs allocated to activities

	2023 £	2022 £
Staff costs	30,990	35,972
	22	28
	5,347	2,490
	2,099	1,012
	4,916	4,780
	745	1,344
	6,723	2,300
	6,613	5,695
	139	819
	<u>57,594</u>	<u>54,440</u>
<b>Analysed between:</b>		
Fundraising	<u>57,594</u>	<u>54,440</u>

### 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:

	2023 Number	2022 Number
	2	2

#### Employment costs

	2023 £	2022 £
Wages and salaries	28,776	30,958
Social security costs	2,214	5,014
	<u>30,990</u>	<u>35,972</u>

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

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
	5,736	7,021	(3,851)	8,906
	<u>5,736</u>	<u>7,021</u>	<u>(3,851)</u>	<u>8,906</u>
<b>Previous year:</b>				
	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
	1,434	8,780	(4,478)	5,736
	<u>1,434</u>	<u>8,780</u>	<u>(4,478)</u>	<u>5,736</u>

#### 12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	54,187	42,252	(57,594)	38,845
	<u>54,187</u>	<u>42,252</u>	<u>(57,594)</u>	<u>38,845</u>
<b>Previous year:</b>				
	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	65,336	43,291	(54,440)	54,187
	<u>65,336</u>	<u>43,291</u>	<u>(54,440)</u>	<u>54,187</u>

#### 13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Current assets/(liabilities)	38,845	8,906	47,751
	<u>38,845</u>	<u>8,906</u>	<u>47,751</u>

# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 13 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>At 31 December 2022:</b>			
Current assets/(liabilities)	54,187	5,736	59,923
	<u>54,187</u>	<u>5,736</u>	<u>59,923</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).