

Charity registration number 1151112 (England and Wales)

**NORTHAMPTON CHINESE CHRISTIAN CHURCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms TM Lam Ms YL Chan Ms MK Chow Mrs WS G Kam
<b>Charity number (England and Wales)</b>	1151112
<b>Principal address</b>	Kingsthorpe Baptist Church High Street Kingsthorpe Northampton NN2 6QF
<b>Independent examiner</b>	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 2024***

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The Trustees present their annual report and financial statements for the year ended 31 December 2024.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

#### **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 5 adults baptised in December 2024, and we have two congregations converted to Jesus Christ in the last year as well

# **NORTHAMPTON CHINESE CHRISTIAN CHURCH**

## **TRUSTEES REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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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 2024, our two churches had a joint worship and dinner party at our Northampton church to celebrate Christmas where there were about 126 people attending.

In The same month, we held a Carols Music Evening on Saturday 2nd December 2024 in our MK church as well.

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.

We also hold a bible study group on every friday, midday in the house of the Reverend Yip in order to equip cell group leaders and church deacons.

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 2024, we have donated the restricted fund £3049.70.- for three overseas missionaries and organization. Pastor Philip Cheung (London) £949.90 , Rev. Koon (Macau) £849.90.- in June and also support Equiptoserve Christian Network £849.9 in October. and a special donation to The Media Evangelism Ltd, HK. These funds were transferred to all in February 2025.

#### **Financial review**

Total receipts on unrestricted funds with Offertory Gift Aid in 2024 were £46,853 and the restricted funds with Offertory Gift Aid were £5,398. Since January 2024, the financial support from the Evangelical Free Church of China – Hong Kong Overseas Mission Board, to our pastor and our church assistant have been ceased. There is no more support from any overseas organization.

Of the total expenses of £48,631.- over 60% was spent on overheads which include staff salaries, general administration\*, rentals, honorarium to guest speakers, meals and refreshments, gifts and Sunday School etc.

\*( General Administration: church insurance, hymns copy rights, our church websites, audio equipment and photocopies etc. ).

We have more than 38 brothers and sisters who registered with the Gift Aid Scheme for the benefits of the church and themselves.

The cash fund balance amounted to £51,371 which includes restricted funds and unrestricted funds as at year end of 2024. 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 2024 figures, the unrestricted cash fund £46,853 is sufficient to cover 1 year of overheads.

# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### 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 2024 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 48 members in NCCC as at 31<sup>st</sup> December 2024.

### 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 31st March 2025 and signed by Ms. Yuk Lan Chan ( the current NCCC Chairperson ):

Ms YL Chan

**Chairperson**

31 March 2025

# **NORTHAMPTON CHINESE CHRISTIAN CHURCH**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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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 2024.

#### **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.

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

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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  
31 March 2025



# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Charitable activities	3	-	5,398	5,398	-	7,021	7,021
Other trading activities	4	46,668	-	46,668	42,252	-	42,252
Investments	5	185	-	185	-	-	-
<b>Total income</b>		<u>46,853</u>	<u>5,398</u>	<u>52,251</u>	<u>42,252</u>	<u>7,021</u>	<u>49,273</u>
<b>Expenditure on:</b>							
Raising funds	6	48,631	-	48,631	57,594	-	57,594
Charitable activities	7	-	-	-	-	3,851	3,851
<b>Total expenditure</b>		<u>48,631</u>	<u>-</u>	<u>48,631</u>	<u>57,594</u>	<u>3,851</u>	<u>61,445</u>
<b>Net income/(expenditure) and movement in funds</b>		(1,778)	5,398	3,620	(15,342)	3,170	(12,172)
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		38,845	8,906	47,751	54,187	5,736	59,923
<b>Fund balances at 31 December 2024</b>		<u>37,067</u>	<u>14,304</u>	<u>51,371</u>	<u>38,845</u>	<u>8,906</u>	<u>47,751</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 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	12	1		-	
Cash at bank and in hand		51,370		47,751	
		<u>51,371</u>		<u>47,751</u>	
Net current assets			<u>51,371</u>		<u>47,751</u>
<b>Income funds</b>					
Restricted funds	13		14,304		8,906
Unrestricted funds			<u>37,067</u>		<u>38,845</u>
			<u>51,371</u>		<u>47,751</u>

The financial statements were approved by the Trustees on 31 March 2025

Ms TM Lam  
Trustee

Ms YL Chan  
Trustee

# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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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" 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)". 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 2024

### 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.

#### 1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

### 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 2024 £	Charitable Income Restricted 2023 £
Offertory	1,952	6,311
Offertory-Gift Aid	3,446	500
Immigration Ministry Donations	-	210
	<u>5,398</u>	<u>7,021</u>

# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 4 Other Charitable Activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Offertory	19,425	26,711
Offertory Gift Aid	24,127	11,861
Other	3,116	3,680
	<u>          </u>	<u>          </u>
Other trading activities	46,668	42,252
	<u>          </u>	<u>          </u>

### 5 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	185	-
	<u>          </u>	<u>          </u>

### 6 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<b>Trading costs</b>		
Support costs	48,631	57,594
	<u>          </u>	<u>          </u>

### 7 Expenditure on charitable activities

	Heading #ac982 2023 £
<b>Direct costs</b>	
Offeratory	3,851
	<u>          </u>
<b>Analysis by fund</b>	
Restricted funds	3,851
	<u>          </u>

# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 8 Support costs allocated to activities

	2024 £	2023 £
Staff costs	30,667	30,990
Church outgoings	-	22
General administration	4,972	5,347
Gifts	355	2,099
Honorarium to guest speakers	4,440	4,916
Meals and refreshments	895	745
Offeratory	800	6,723
Rent	6,138	6,613
Sunday school	364	139
	<u>48,631</u>	<u>57,594</u>
<b>Analysed between:</b>		
Fundraising	<u>48,631</u>	<u>57,594</u>

### 9 Trustees

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

### 10 Employees

The average monthly number of employees during the year was:2

	2024 Number	2023 Number
	<u>2</u>	<u>2</u>
<b>Employment costs</b>	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	29,187	28,776
Social security costs	1,480	2,214
	<u>30,667</u>	<u>30,990</u>

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

### 11 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 2024

### 12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	1	-

### 13 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 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
	8,906	5,398	-	14,304
Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
	5,736	7,021	(3,851)	8,906

### 14 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 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	38,845	46,853	(48,631)	37,067
Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	54,187	42,252	(57,594)	38,845

# NORTHAMPTON CHINESE CHRISTIAN CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 December 2024:</b>			
Current assets/(liabilities)	37,067	14,304	51,371
	<u>37,067</u>	<u>14,304</u>	<u>51,371</u>
	<u>37,067</u>	<u>14,304</u>	<u>51,371</u>
	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>
	<u>38,845</u>	<u>8,906</u>	<u>47,751</u>

### 16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).