

利物浦華人福音教會  
LIVERPOOL CHINESE  
GOSPEL CHURCH

# **LIVERPOOL CHINESE GOSPEL CHURCH**

**ANNUAL REPORT & FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> AUGUST 2021**

**Charity Registration No. 1179991**

## **CONTENTS**

	<b>Page</b>
Trustees' Annual Report	2
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16

# **LIVERPOOL CHINESE GOSPEL CHURCH**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

The Trustees present their report and financial statements for the Charitable Incorporated Organisation for the year ended 31<sup>st</sup> August 2021.

The financial statements have been prepared in accordance with the charity's trust deed, 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 published (FRS 102) (effective 1<sup>st</sup> January 2019).

### **OBJECTIVES AND ACTIVITIES**

Is the advancement of the Christian faith in accordance to the doctrinal statement in line with the constitution to the wider Liverpool area. It has a specific ministry towards people of Chinese language origin or heritage but provides a public place of Christian worship for three language groups namely English, Cantonese and Mandarin without distinction for race or culture.

The objects of the Church are:

- To advance the Christian religion primarily but not exclusively in Liverpool and the surrounding area, in accordance with the doctrinal basis hereafter stated.
- To relieve hardship, poverty, distress and sickness primarily but not exclusively in Liverpool and the surrounding area.
- To advance the education and training of the public, primarily but not exclusively in Liverpool and the surrounding area.
- To further such charitable purposes as the trustees in their absolute discretion may from time to time decide.

### **Public Benefits**

The trustees are increasingly aware of the need to demonstrate public benefit. The work of the organisation and the funds it raises are wholly directed to the furtherance of the organisation's aims and objectives as laid down by its governing document. The trustees take the view that the organisation has satisfied the criteria for meeting the public benefit test as each of the four objectives of the organisation have been met within this report period.

### **ACHIEVEMENTS AND PERFORMANCE**

The CIO under the delegated supervision of the five committees organise and run regular (weekly) church services in Chinese (Cantonese and Mandarin) and English and an assortment of other largely Christian ministry activities that include meetings during the week for a variety of age, gender, language and training groups. This includes some emphasis on the elderly and children's work where age specific groups are run from Junior Church (3-12) to Youth work (12+) and a younger adults/students group ministry.

The church networks with other Christian churches in the Liverpool City areas as well as further afield within other Chinese speaking congregations in the North of England region especially in the coordination of organising conferences. Localised church ministry initiatives are supported to a greater degree within the Merseyside area as part of the Together for the Harvest charity network operating within the Mersey region where the church seeks to collaborate with other Christian fellowships where we have mutual interests/projects particularly towards the Toxteth, "Chinatown" and city area of Liverpool. We are also members of the Evangelical Alliance.

## **LIVERPOOL CHINESE GOSPEL CHURCH**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

Health and safety awareness at all levels along with accessibility issues continue to be reviewed and improved. Safeguarding procedures, training and awareness of national issues have also been closely monitored by the trustee board (TB). Robust procedures have ensured that all child orientated events have had the required Disclosure and Barring Service (DBS) checks on staff and volunteers. Those who work with vulnerable adults are also subject to DBS checks.

In line with the introduction of GDPR (General Data Protection Regulation), the organisation has implemented a Privacy and Data Protection Policy in order to meet the requirements of this legislation. The organisation is registered with the Information Commissioner Office (ICO) and regularly reviews and monitors the storage, handling and management of personal and sensitive data.

The additional site in the Wavertree area provides opportunities for further gospel outreach activities and community related projects. This includes the English Language (Conversational English) Club and Youth Club, to cater for the needs of a diverse community with various ethnic origins, ages, and socio-economic backgrounds in this neighbourhood. It currently provides a base for a local charity that runs educational and social support projects for ethnic minority communities within the local area. It also provides a venue for another local church with similar doctrinal beliefs and objects to this organisation to meet regularly for its Sunday services.

The church has continued to support and consolidate the work among Mandarin and Cantonese speaking population and the Merseyside English speaking community.

#### **Impact of the COVID-19 pandemic on our organisation:**

The lockdown restrictions set by UK government as at 23<sup>rd</sup> March 2020 remained in place until 14<sup>th</sup> September 2020 and were partially eased by the UK government but had to be re-introduced on 14<sup>th</sup> October 2020 when Tier 3 restrictions were imposed on the Liverpool City Region and subsequent national lockdown imposed on 5<sup>th</sup> January 2021. For the short period of one month when restrictions were partially lifted, pastoral workers did attend the office on a part time basis while observing strict safety measures, selected activities on site were carried out following stringent risk assessment and social distancing measures but church services continued to be held online.

The building at the Wavertree site reopened its doors on 24<sup>th</sup> January 2021 for weekly church services run by a local church that was renting part of the property, following stringent risk assessment by its administrators and complying with the UK government social distancing rules for religious worship.

The main church building re-opened its doors on 23<sup>rd</sup> May 2021 to the English language weekly Sunday services following stringent risk assessment and social distancing measures that comply with UK government guidelines. Even after all Covid-19 related restrictions were lifted by the UK government on 19<sup>th</sup> July 2021, the organisation continued to enforce infection control safety measures including the wearing of face mask, maintain physical distance of at least 1 metre, regular cleaning and sanitising of surfaces and restricting the number of people allowed within the building. These measures have continued for the remainder of the time covered by this report. The Chinese languages Sunday services re-started on site in phases from 8<sup>th</sup> August 2021. By the end of the time period covered by this report, all other ministry activities have not returned to the church building, apart from an outreach summer holiday event for children held for a week in August 2021.

## **LIVERPOOL CHINESE GOSPEL CHURCH**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

Some ministry activities are held in groups of six or fewer individuals in people's home, while others remain online. Pastoral workers continued to work from home, and the church administrator went into the office once a week to collect the post but worked from home the remainder of the time.

As the northwest of England went into Tier 3 lockdown on 5<sup>th</sup> November 2020, the organisation's annual general meeting was held via the online format on 25<sup>th</sup> November 2020 using the Zoom platform and was well attended with 82.5% of the members attending the meeting.

During the Tier 3 lockdown, our organisation became involved with efforts to combat the rise in the number of COVID-19 cases by allowing the NHS to use our premises in the Wavertree area as a pop up COVID-19 test centre during the weekend of 28<sup>th</sup> to 29<sup>th</sup> November 2020.

For further details of the work carried out during the pandemic and the financial impact of COVID-19, please refer to the sections below.

#### **Cantonese Speaking Perspective**

This congregation continues to equip and envision established believers to see their experience as some training ground for developing higher service responsibilities and leadership. Various training events and bible study groups including theological and leadership training, leaders' retreat and adult Sunday school has helped develop emerging leaders and ministry workers with a key emphasis on theological understanding. Half a dozen members have completed theological courses run by established seminaries. Some results have been seen with personal development in the lay leaders who are better equipped to serve and fulfil leadership positions.

As before, some emphasis has been given to the needs of the elderly as this congregation is still the oldest demographically. Due to the COVID-19 pandemic and the physical vulnerability of this group (as the majority were shielding in accordance to government guidelines), the elderly fellowship was not able to continue with its weekly organised sessions and social gatherings, volunteer organisers for this group continued to keep in touch through a befriending service by contacting all the members in the group regularly via the telephone to check on their physical and mental wellbeing. Online group meetings were not possible in this group as majority were technologically naïve. Whenever possible, the care team went out to visit the members of this group in their homes, depending on the level of restrictions within the community as a result of the pandemic.

The overseas students group continues to develop with regular meetings and social groups held via the online platform. Time has been spent on equipping and preparing student leaders to meet the needs of the student cohort. They have been involved in some ministry ranging from personal spiritual development, virtual social interaction and the initial practical help for new students from overseas. We have helped them to be aware of student/general life in the UK as well as assisting in their practical orientation of all things pertaining to Liverpool including some "Scouse" terminology.

The North England Easter Conference (NEEC) is a conference organised jointly by seven Chinese churches in the region of northern England. We have an ongoing participation as well as having a substantial role in the organisation of the conference where it provides valuable experience for the volunteers and delegates alike providing not just for spiritual enrichment but also provides valuable networking opportunities as well. Due to the COVID-19 pandemic, the NEEC in the Cantonese language was held via the online platform this year.

We continued to take part in the Christmas Shoebox Appeal (organised by the charity Samaritan's Purse) to provide gifts for underprivileged/impoverished children in other countries

## **LIVERPOOL CHINESE GOSPEL CHURCH**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

especially in African continent in December, and a fantastic opportunity for parents to teach their children about sharing with others. This organisation participated in the Appeal via the online platform during this financial year.

Other events organised include evangelistic events, discipleship courses and Hong Kong Bible Conference with guest speakers to share about the Christian life and other seminars to help members share their faith or promote further personal and spiritual development.

In view of recent unrest in Hong Kong and the UK government's scheme to welcome and relocate British nationals living in Hong Kong via the BNO (British Nationals Overseas) visa scheme, a large number of Hong Kong Chinese have arrived in the UK including the Liverpool City Region over the last 12 months. This organisation participated in receiving and welcoming newcomers by joining Welcome Churches (a network of churches within the UK committed to welcoming refugees and asylum seekers into their communities) in their initiative to help welcome those arriving from Hong Kong. Our organisation organised Online seminars on how to live in England, volunteer workers supported newcomers by offering a befriending service as well as practical help and advice on accessing local facilities and services. New online support groups were started to help meet the spiritual needs of this group.

With the arrival of new families from Hong Kong, the social and spiritual needs of their children were also considered, and weekly online meetings for the children, led by the pastoral and volunteer workers, with emphasis on teaching the bible and providing opportunities for online social interaction and moral education. When Covid restrictions were eased, a social event comprising a picnic in the park was held to build on the friendship and social relationships that have developed over the Covid lockdown period among this group.

The pastoral worker who served members of this language group ended his tenure on 31<sup>st</sup> August 2021 after 2 years with this organisation. He was appointed in compliance with the Home Office requirements and Equal Employment Opportunities regulations.

#### **English Speaking Perspective**

The English-speaking congregation has continued to invest strategically in a variety of areas. The pastoral workers assist the pastor in administering worship services, as well as lead on the youth, the young adults and young families groups. The new pastoral worker started his tenure on 1<sup>st</sup> March 2021.

The Sunday School (Junior Church) continues to support those who are between the ages of 3 to 12 years whose parents attend the church from all congregations. Following the COVID-19 restrictions imposed by the UK government, weekly online children's Sunday School commenced on 9<sup>th</sup> May 2020 and continued for the remainder of the period covered by this report. In addition, family devotion bible resources were developed during the national lockdown period from the early part of 2020 to help equip our members to support their children in learning about the Christian faith and encourage family time.

The Summer Holiday Club (run by the charity Kids Inc.) which has been held annually was run this year as a hybrid format with both an in-person and online programme running concurrently following stringent risk assessment and with strict social distancing measures in place. This one-week programme supports the regular Junior Church as well as offering children in the wider community the opportunity to join in a professionally developed programme of summer fun and Christian enrichment.

An Alternative Halloween event was held online, run by Kids inc, for the children who regularly attend the online Sunday School during the Covid lockdown period to coincide with Halloween, as an opportunity for them to take part in an online social event with some biblical teaching to

## **LIVERPOOL CHINESE GOSPEL CHURCH**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

cater to the spiritual and social needs as well as mental wellbeing of the children who had few opportunities to attend social events and hence at risk of social isolation as a result of the pandemic.

The Youth Group continues to support the needs of the young people (between 12 to 18 years), helping them to develop and strengthen their family relationships and to explore universal morality from a spiritual perspective. Due to the COVID-19 lockdown and restrictions post-lockdown, the Youth Group members met online weekly for the same purpose. The in-person weekly meetings and social activities re-commenced on 6<sup>th</sup> June 2021 following stringent risk assessment and with strict social distancing measures.

The NEEC conference (for youth and adults) held in the English language was conducted via the online format this year due to the COVID-19 pandemic. This regional conference is run for the benefit of church fellowships across the Northern region also helped our own church members enrich their spirituality. It is a close collaboration of vested churches and provides invaluable social networking opportunities.

The millennial and post-millennial groups (younger adults aged around 18 to 35 years / generations Y and Z) continue to meet regularly for a Young Adults fellowship programme. The programme has been tailored towards their needs, exploring various life issues facing them, including relationships, identity and social interaction. There is also a greater emphasis on support around parenting and young families. The meetings changed to an online forum from the start of the COVID-19 pandemic. Smaller social activities were held either outdoors or in social bubbles of two or three families in the members' homes following the easing of COVID-19 restrictions in July 2021.

The student ministry has continued much like in previous years. The social and emotional welfare of students in tertiary education, as well as their spiritual needs, are met through regular groups providing studies regarding the Christian faith, practical help and support to help students to develop social independence as they gain further life experience. The meetings for the students continued in an online format from the start of the Covid-19 pandemic and for the duration of the period covered by this report.

On top of the normal gifts to other charity organisations, we have participated in the "Shoebbox Appeal" (organised by the charity Samaritan's Purse) to provide gifts for underprivileged/impoverished children in other countries especially in African continent in December. This year, this appeal was conducted via the online format.

There are increased energies for supporting the millennial and post-millennial groups. This group's attendance has shown an increase as well as a rise in the proportion of younger couples and those with young families. Prudent planning has been made to cater for this expanding group as this will likely have some impact on nursery and junior church provision in the foreseeable future requiring more resources and planning for the development of current volunteers and investment into new ones.

Despite the COVID-19 lockdown restrictions, our organisation held two series of Alpha courses (an internationally recognised multi-denominational Christian course) via the online format. This 11-week course creates a space for conversations about the Christian faith, and opportunities for those who would like to find out about the Christian faith to explore, question and discuss with Christians who are part of our organisation.

**Mandarin Speaking Perspective**

The Mandarin speaking congregation has continued to be established over this last year. It is still without a minister and the pastoral responsibilities and administration have been largely taken over by volunteers from the leadership team and lay leaders from the trustee board (TB). The need to recruit a pastoral worker for this congregation is still a priority with the TB evaluating all options and applicants for the post.

There is continued development and investment into lay leadership. During the pandemic, there were regular online meetings to assist personal development as leaders as well as scriptural enrichment.

A variety of groups continues to meet for social enrichment, discussions over faith matters and collaboration with others for discipleship. This includes groups for families, book club, university students' activity group, children's activity groups and training on Christian worship and service. In collaboration with Bible Studies Fellowship (an international bible teaching organisation), a bespoke weekly bible teaching in the Mandarin language is run to cater for ladies in the community whose language of preference is Mandarin. All activity groups were held via the online forum from the beginning of the COVID-19 pandemic, and for the period covered by this report.

The regular support of charity workers working as missionaries under Chinese Overseas Christian Mission (COCM) has also been extremely beneficial in supporting the work of the church, as we continue to meet the challenges of general ministry without the services of a dedicated (congregational) employed minister for the time being.

Professional and expert guests have been invited to deliver training, enrichment and inspiration over spiritual issues and personal development. Events to provide training in the areas of spiritual development and Christian discipleship with invited guest speakers continues to be organised by the church, particularly to benefit those in the Mandarin and Cantonese language groups. These training events continued via the online forum following the start of the COVID-19 pandemic and the duration covered by this report. Some of the members were able to take advantage of the online training offered by other like-minded Christian organisations, such as COCM, Ambassador for Christ, Hope for the Heart, DTC (Discipleship Training Conference), BSF (Bible Studies Fellowship) and Friends International.

Assistance is provided to immigrants and the elderly in the community who has communication or mobility issues regarding going to: the hospital, the bank, see social workers and lawyers. Members volunteered their time for providing support and translation services. This activity has been more limited during the period of national lockdown, with support for this group continuing either online or via the telephone, and visits that comply with social distancing rules.

The developmental work with Mandarin speaking asylum seekers continues. We have helped many to return to the Far East Asia with a minority progressing towards full UK citizenship. This is a result of the direct emphasis our pastoral team has placed on faith, tackling the moral and ethical confusion that asylum seekers have had. Support is given as well as a direct challenge to the perceived genuine need of seeking asylum.

The work among the students continued mainly in the online format during the pandemic. Some events such as students welcome during university fresher's week were held in collaboration with COCM and other neighbouring churches and fellowships.



## **LIVERPOOL CHINESE GOSPEL CHURCH**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

When the COVID-19 restrictions fully lifted in July 2021, in-person activities could be organised in open spaces such as the park, and on occasions in people's homes. Alongside exploring spiritual matters in a language of choice, they also participated in other social activities. Mandarin speaking students have also enjoyed disciple training camps organised for them by For All Saints Team Ministries (FASTM) and Chinese Overseas Christian Mission (COCM). These events were held using an online forum following the start of the COVID-19 pandemic and for the duration covered by this report.

Opportunities for social enrichment of families and children alike are regularly on the agenda at leadership gatherings. Virtual social gatherings using the online platform were held whenever possible to coincide with public/ bank holidays and cultural festivals, such as Chinese New Year, the Mid-Autumn Festival, Christmas, Father's Day and Mother's Day. Delivering of gifts to members within this congregation during such festivals also helped to strengthen the relationships and bonds among the members.

As a significant proportion of this congregation is comprised of young families and children, resources to support the children and their parents through weekly bespoke bible teaching and family devotional materials were developed. Online Junior Church and Youth Group also cater to the children from these families.

Many members also attended the North England Easter Conference (NEEC), a conference organised jointly by seven Chinese churches in the region of northern England. We have an ongoing participation as well as having a substantial role in the organisation of the conference where it provides valuable experience for the volunteers and delegates alike providing not just for spiritual enrichment but also provides valuable networking opportunities as well. Due to the COVID-19 pandemic, the NEEC in the Mandarin language was held via the online platform.

During this pandemic, the weekly Sunday services in Mandarin were held via the online format for the duration of the period covered by this report. Small group meetings (using the online breakout room function) towards the end of each Sunday service to allow discussions, sharing of ideas and prayers helped members in this congregation to continue to maintain social interaction and promote personal wellbeing.

#### **Financial support**

The organisation makes a number of grants on a regular basis to some other charitable organisations dependent upon our annual budget. Grants have also been set aside each year (from the Mission Fund) to provide regular support for individuals in their work in the furtherance of the Christian faith as full time missionaries. In some instances, the organisation makes a limited number of grants to individuals, like training that would enhance the ministry of an individual, a hardship grant that may be requested by members in response to emergencies which arise from time to time or a bursary to help with family expenses when a member is pursuing theological studies. The support this year has included the following ministries or conferences (in alphabetical order):

Chinese Christian Mission  
Christians Against Poverty (CAP)  
Christian Fellowship School  
Disciples Training Conference (DTC)  
Herald Europe  
Liverpool Youth for Christ  
Open Doors UK  
Operation Mobilisation (OM)  
Wycliffe Bible Translators

# **LIVERPOOL CHINESE GOSPEL CHURCH**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

The main source of income for the organisation is regular offerings from members and friends who support our work. The organisation has a normal accounting year of September to August of the following year. Gift aid has been encouraged over the years and the increased proportion has helped the organisation to reclaim a significant amount of gift aid from HMRC.

### **FINANCIAL REVIEW**

Total income for the year was £142,274 (2020: £503,698)

Total expenditure for the year was £146,532 (2020: £164,952), leaving a deficit for the year of £4,258 (2020: surplus £682,264). All income and expenditure are unrestricted.

At 31<sup>st</sup> August 2021 the Charitable Incorporated Organisation's reserves stood at £678,006 (2020: £682,264).

### **RISK MANAGEMENT**

The main risks to which the Charitable Incorporated Organisation is exposed to as identified by the Trustees have been considered and systems have been established to mitigate those risks.

The trustees have endeavoured to identify all major financial risks facing the organisation so that appropriate preventative steps to mitigate them have been taken. One of these measures was a more transparent salary and pay scale for staff which not only reflected service records but also the prevailing financial climate. The trustee board continues to strive for ethical systems of management and Christian leadership. It also examines issues surrounding ethical finance and banking stability.

### **RESERVES POLICY**

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves at a level to cover a redundancy provision and three months' running costs should no further funding be received

As at the end of the financial year, the unrestricted funds totalled £678,006 minus assets of £441,249 leaving a balance of reserves of £236,757. The Charitable Incorporated Organisation's requires £20,101 for redundancy provision and £36,633 for three months' running costs (total £56,734).

The Trustee plans to use the balance of the unrestricted reserves to enable the organisation to continue its support in the following areas: building maintenance, mission fund (if suitable short term mission projects that are in keeping with the organisation's objects are identified), emergency funds (in the event of unforeseen circumstances that require emergency evacuation of the current premises and procurement of temporary premises). There is also provision for financial assistance to church members who may have inadvertently fallen victim to severe financial hardship and for part funding the cost of any suitable lay church member(s) that intend to undertake further training in theology or church ministry. All funding is subject to approval by the trustee board.

There is also provision for financial assistance to church members who may have inadvertently fallen victim to severe financial hardship and for part funding the cost of any suitable lay church member(s) that intend to undertake further training in theology or church ministry. All funding is subject to approval by the trustee board

## **LIVERPOOL CHINESE GOSPEL CHURCH**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

Our financial arrangements are closely monitored. It is the desire of the trustee board to ensure that any unrestricted reserve is kept in ethically sound financial institutions whilst seeking to practice sound governance in robustly protecting these financial interests and is regularly looking at various options for the future.

#### **PLANS FOR THE FUTURE**

The trustees continue with a timetabled programme of modernisation by updating or creating policies in order to ensure the organisation's structure and day to day running to be fully compliant with any legal requirements operating within the EU/UK. There is a drive by the trustees to seek out good codes of practice in our operations and day to day management. Existing policies have been scrutinised to ensure that they are robust enough to be clearly understood, transparent and resilient to public scrutiny.

Each of the language committees will explore avenues for expansion of our work and how we can benefit the target audience better and to serve them better. In particular, the Cantonese speaking congregation is consolidating a plan to build spiritual maturity through a systematic study of theology in the bible via an adult Sunday school and catering for the needs of increasing number of immigrants belonging to this language group in recent years. The English-speaking congregation is seeking to better meet the needs of younger families as the number of preschool children increases as well as thinking about the needs of the surrounding community. This includes looking at the changing demographics of the surrounding community and the ever-changing student population in the city. The Mandarin speaking congregation has a major emphasis on planning around the unprecedented growth of younger families as well as the on-going concern of people whose immigration/work status is unclear seeking to advise towards clarity and legal right to remain in the UK.

The search for a full-time pastoral worker to serve in the Mandarin speaking congregation is ongoing. The organisation has successfully recruited an additional part time pastoral worker to help the church develop and work towards its aim and ambition of teaching the bible, promoting universal morality and healthy social relationships amongst those between the ages of 10 to 18 years whose parents currently access the activities of the church, as well as reaching out to this age group in the local community.

We continue to explore the possibilities of a closer collaboration in inner city partnerships with other organisations with similar objectives. It is planned that this collaboration will contribute resources to create community enrichment projects that will include sports and social activities for youth and other groups within the community that have shown some inner-city deprivation in the past. With the recent influx of immigrant population of various ethnic groups, not exclusively of ethnic Chinese, other avenues including a new expression of Christian social care as well as educational activities to enhance learning and living standards of those whose first language is not English are in the developmental stages with a lot of investment into human resource preparation and training.

The organisation has been reviewing its own practices and carbon footprint and is determined to play its part in the global and national action of climate change and to promote sustainability. We are looking at ways of increasing the use of biodegradable material, to replace regularly used disposable utensils and consumables with those made of biodegradable material and to encourage members to bring their own reusable utensils whenever possible. We have been in the process of replacing old electrical equipment with newer more energy efficient ones. Other possibilities include investment in the use of more sustainable energy and making our buildings greener in the use of resources, increasing recycling and reducing waste in the medium and long term.

## **LIVERPOOL CHINESE GOSPEL CHURCH**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

Since the start of the pandemic, the organisation has also invested in information technology and moving forwards with the use of online meetings, in order to reduce travel and fuel cost. This would contribute towards our strategy of reducing our carbon footprint and promoting sustainability.

As the COVID-19 pandemic continues into the next financial year, the organisation continues to find ways to hold all its regular activities in a socially distanced way. This will be through the use of the online format initially, but with the easing of restrictions in time to come, the plan would be to restart some activities on site with appropriate safety measures in place in accordance with guidance provided by the UK government. The expansion of our work and development of new ministries will have to consider the fallout and effects of the pandemic including the socio-economic impact on the local community and possible emergence of greater social needs and hardship. The organisation would also like to increase its efforts towards providing for those in vulnerable groups such as those with special needs and disability and the elderly, as we emerge from this pandemic.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Liverpool Chinese Gospel Church is a registered Charitable Incorporated Organisation (CIO), number 1179991 registered on 19<sup>th</sup> September 2018, under the terms of the Constitution dated 15<sup>th</sup> October 2017.

##### **Eligibility for trusteeship**

Every Trustee shall be a member of the church.

##### **Number of charity trustees**

There must be at least four charity trustees.

##### **Elected charity trustees**

At every third annual general meeting of the members of the Church, at least 2 elected charity trustees shall retire from office.

The vacancies so arising may be filled by the decision of the members at the annual general meeting on prior recommendation by the Trustees.

The members (on prior recommendation by the charity trustees of suitable candidates) or the charity trustees may at any time decide to appoint a new charity trustee.

##### **Information for new charity trustees**

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of this constitution and any amendments made to it; and
- (b) a copy of the Church's latest trustees' annual report and statement of accounts.

**LIVERPOOL CHINESE GOSPEL CHURCH**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Liverpool Chinese Gospel Church	
<b>Charity number</b>	1179991	
<b>Address &amp; Office</b>	11 Great George Square, Liverpool, L1 5DY	
<b>Trustees</b>	The members of the Board of Trustees are as follows:  Eric Luk Yau Chan - Chair Solomon Hoi Ming Ho Tommy Ho Yin Kwan Rev David Seiboth Dr Maw Joo Tan	
<b>Additional Board</b>	Pasta Pong Lai Agatha Mak Daniel Yeo	(Pastor – Independent Adviser) (Treasurer) (Secretary)
<b>Pastoral Team</b>	Eric Luk Yau Chan Solomon Hoi Ming Ho Matthew Kwok Sunny Sheung Lai Pang  David Seiboth Rebecca Tsang	(Elder) (Elder-Volunteer Pastoral Worker) (Pastoral Worker) (Pastoral Worker) (Appointed 1 <sup>st</sup> March 2021) (Pastor) (Pastoral Worker)
<b>Church Staff</b>	Janet Dyu Matthew Kwok Sunny Sheung Lai Pang  David Seiboth Rebecca Tsang	Church administrator) (Pastoral Worker) (Pastoral Worker) (Appointed 1 <sup>st</sup> March 2021) (Pastor) (Pastoral Worker)
<b>Independent Examiner</b>	Paula Sanchez ACCA c/o LCVS 151 Dale Street, Liverpool, L2 2AH	
<b>Bankers</b>	Santander UK plc Bootle, Merseyside, L30 4GB	

**Signed on behalf of the Trustees**

.....  
  
Eric Luk Yau Chan, Trustee

17 Apr 2022  
.....  
Date

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIVERPOOL CHINESE GOSPEL CHURCH

---

I report on the accounts of the Charitable Incorporated Organisation for the year ended 31<sup>st</sup> August 2021 which are set out on pages 14 to 24.

## Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

## Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Paula Sanchez**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

Dated: **3 May 2022**

# LIVERPOOL CHINESE GOSPEL CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Income and Endowments from:</b>					
Donations and legacies	2a	136,058	-	136,058	138,175
Charitable activities	2b	5,751	-	5,751	12,344
Investments	2c	465	-	465	786
Other income	2d	-	-	-	695,911
		-----	-----	-----	-----
<b>Total income</b>		<b>142,274</b>	<b>-</b>	<b>142,274</b>	<b>847,216</b>
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Charitable activities	3	146,532	-	146,532	164,952
		-----	-----	-----	-----
<b>Total expenditure</b>		<b>146,532</b>	<b>-</b>	<b>146,532</b>	<b>164,952</b>
		-----	-----	-----	-----
<b>Net (expenditure)/income, net movement in funds</b>		<b>(4,258)</b>	<b>-</b>	<b>(4,258)</b>	<b>682,264</b>
Total funds brought forward	9, 10	682,264	-	682,264	-
		-----	-----	-----	-----
<b>Total funds carried forward</b>	<b>8 - 10</b>	<b>678,006</b>	<b>-</b>	<b>678,006</b>	<b>682,264</b>
		=====	=====	=====	=====

The notes on pages 16 to 24 form part of these accounts.

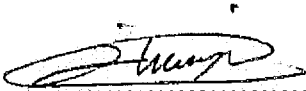
All the above amounts relate to continuing activities of the Charitable Incorporated Organisation

**LIVERPOOL CHINESE GOSPEL CHURCH**  
**BALANCE SHEET AS AT 31<sup>ST</sup> AUGUST 2021**

	Notes	31 <sup>st</sup> August 2021		31 <sup>st</sup> August 2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	4		98,431		100,696
Right to use asset	5		342,818		343,168
			<u>441,249</u>		<u>443,864</u>
<b>Current assets</b>					
Debtors	6	3,058		3,704	
Cash at bank and in hand		235,846		235,726	
		<u>238,904</u>		<u>239,430</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	(2,147)		(1,030)	
		<u></u>		<u></u>	
<b>Net current assets</b>			<u>236,757</u>		<u>238,400</u>
<b>Total assets less current liabilities</b>			<u>678,006</u>		<u>682,264</u>
			<u>=====</u>		<u>=====</u>
<b>Funds:</b>					
Unrestricted funds	8, 9		678,006		682,264
Restricted funds	8, 10		-		-
			<u>678,006</u>		<u>682,264</u>
			<u>=====</u>		<u>=====</u>

Approved by Trustees on ....17 April 2022

  
 .....  
 Eric Luk Yau Chan, Trustee

  
 .....  
 Solomon Hoi Ming Ho, Trustee



# **LIVERPOOL CHINESE GOSPEL CHURCH**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

### **1. Accounting Policies**

#### **Basis of Accounting**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2019) and Charities Act 2011.

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

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

#### **Going concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. Although, due to Covid-19, there will be a reduction of offerings and rental income, the Trustees are confident that the levels of liquidity and free reserves will not affect the Charitable Incorporated Organisation operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### **Fund accounting**

Unrestricted funds are the charitable Incorporated Organisation's free reserves available for the Trustees to apply in accordance with the charitable objects.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

#### **Income recognition**

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

# **LIVERPOOL CHINESE GOSPEL CHURCH**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

### **Fixed Assets**

Capital expenditure of more than £200 is treated as a fixed asset and is written off over its useful economic life as below:

Land & Buildings	2% per annum straight line basis
Music Equipment	10% per annum reducing balance basis
Fixtures & Fittings	20% per annum reducing balance basis
Right to use asset	Over the term of the lease

### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charitable Incorporated Organisation to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the Organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity.

### **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.

### **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 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.

### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

## **LIVERPOOL CHINESE GOSPEL CHURCH**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **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 on-going 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.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charity. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity

#### **Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The Charitable Incorporated Organisation benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions. The Charitable Incorporated Organisation is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

# LIVERPOOL CHINESE GOSPEL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021

### 2. Income and endowments from:

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>a. Donations and legacies</b>				
Offering and donations	118,810	-	118,810	119,349
Gift Aid	17,248	-	17,248	18,826
	-----	-----	-----	-----
	<b>136,058</b>	<b>-</b>	<b>136,058</b>	<b>138,175</b>
	=====	=====	=====	=====

Income from donations and legacies in 2020 related wholly to unrestricted funds

	£	£	£	£
<b>b. Charitable activities</b>				
Bookstall	20	-	20	5
Conference income	30	-	30	554
Friday fellowship income	-	-	-	820
Funeral fees	-	-	-	1,349
HMRC Job Retention Scheme	350	-	350	541
Photocopying income	49	-	49	83
Reach income	-	-	-	352
Rental income	5,230	-	5,230	8,020
Room hire	-	-	-	590
Sunday school	72	-	72	30
	-----	-----	-----	-----
	<b>5,751</b>	<b>-</b>	<b>5,751</b>	<b>12,344</b>
	=====	=====	=====	=====

Income from charitable activities in 2020 related wholly to unrestricted funds

	£	£	£	£
<b>c. Investments</b>				
Bank interest	465	-	465	786
	=====	=====	=====	=====

Income from investments in 2020 related wholly to unrestricted funds

	£	£	£	£
<b>d. Other income</b>				
Transfer of assets from charity number 1136312	-	-	-	352,393
Right to use asset peppercorn lease	-	-	-	343,518
	-----	-----	-----	-----
	<b>-</b>	<b>-</b>	<b>-</b>	<b>695,911</b>
	=====	=====	=====	=====

Income from other income in 2020 related wholly to unrestricted funds

# LIVERPOOL CHINESE GOSPEL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021

### 3. Expenditure on Charitable activities

	Direct Charitable Expenditure 2021 £	Support & Governance Costs 2021 £	Total 2021 £	Total 2020 £
To advance Christian religion, to relieve hardship, poverty and distress and to advance education and training	122,234	24,298	146,532	164,952
	=====	=====	=====	=====

#### a. analysed as follows:

	2021 £	2020 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	75,663	67,565
Pension	1,230	1,226
Youth group	844	95
Nursery	-	67
Utilities	2,073	7,033
Friday fellowship	-	2,836
Activities and events	427	488
Repairs	2,186	7,305
Cleaning	4,901	6,464
Missions	16,510	16,060
Fellowships and ministries	1,311	521
Evangelism and outreach	-	2,308
Donations and gifts	11,849	15,641
Speakers	3,322	3,190
Worship and music	97	714
Training	-	737
Travel expenses	83	372
Website costs	-	611
Conference	59	-
Subscription and memberships	755	576
Equipment	766	-
TV licence	158	155
	-----	-----
	<b>122,234</b>	<b>133,964</b>
	-----	-----

**LIVERPOOL CHINESE GOSPEL CHURCH****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<i>Support &amp; Governance costs:</i>		
Staff salary costs	11,461	11,339
Pension	338	222
Church office – office costs	1,491	3,237
Insurance	5,798	6,389
Professional and legal fees	354	473
DBS fees	257	347
Sundry	88	5,160
Loss on disposal of fixed assets	630	-
Bank charges	214	168
Accountancy	860	625
Depreciation	2,807	3,028
	-----	-----
	<b>24,298</b>	<b>30,988</b>
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>146,532</b>	<b>164,952</b>
	=====	=====

All the above expenditure relates to unrestricted funding. (2020: £nil)

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
b. Staff costs		
Gross wages and salaries	84,805	76,914
Social security costs	2,319	1,990
Pension	1,568	1,448
	-----	-----
	<b>88,692</b>	<b>80,352</b>
	=====	=====

**c. Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>2021</b>	<b>2020</b>
	<b>3.5</b>	<b>3.5</b>
Charitable activities	===	===

No employee received emoluments of more than £60,000 during the year.

The Trustees are not remunerated for their services and are not included in the above number of employees.

# LIVERPOOL CHINESE GOSPEL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021

### 4. Tangible fixed assets

	Land & Buildings	Fixtures & Fittings	Music Equipment	Total
Cost:	£	£	£	£
Balance at 1 <sup>st</sup> September 2020	95,679	1,970	5,725	103,374
Additions in the year	-	1,137	-	1,137
Disposals in the year	(-)	(-)	(1,050)	(1,050)
<b>Balance at 31<sup>st</sup> August 2021</b>	<b>95,679</b>	<b>3,107</b>	<b>4,675</b>	<b>103,461</b>
<b>Depreciation:</b>				
Balance at 1 <sup>st</sup> September 2020	1,711	394	573	2,678
Charge for the year	1,711	325	421	2,457
Disposals in the year	(-)	(-)	(105)	(105)
<b>Balance at 31<sup>st</sup> August 2021</b>	<b>3,422</b>	<b>719</b>	<b>889</b>	<b>5,030</b>
<b>Net Book Value at 31<sup>st</sup> August 2021</b>	<b>92,257</b>	<b>2,388</b>	<b>3,786</b>	<b>98,431</b>
Net Book Value at 31 <sup>st</sup> August 2020	93,968	1,576	5,152	100,696

There were no material capital commitments at the year end. All fixed assets were used in the direct charitable activities of the charitable incorporated organisation.

### 5. Right to use assets

	Leasehold	Total
Cost:	£	£
Balance at 1 <sup>st</sup> September 2020	343,518	343,518
Additions in the year	-	-
<b>Balance at 31<sup>st</sup> August 2021</b>	<b>343,518</b>	<b>343,518</b>
<b>Depreciation:</b>		
Balance at 1 <sup>st</sup> September 2020	350	350
Charge for the year	350	350
<b>Balance at 31<sup>st</sup> August 2021</b>	<b>700</b>	<b>700</b>
<b>Net Book Value at 31<sup>st</sup> August 2021</b>	<b>342,818</b>	<b>342,818</b>
Net Book Value at 31 <sup>st</sup> August 2020	343,168	343,168

**LIVERPOOL CHINESE GOSPEL CHURCH****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

The charity has been granted a peppercorn lease from 23<sup>rd</sup> February 2001; the lease term is 999 years. As at 10<sup>th</sup> October 2019 the property value was £350,000.

**6. Debtors**

	2021	2020
	£	£
Prepayments	3,058	3,704
	=====	=====

**7. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Accruals	1,208	1,030
Tax and social security	939	-
	-----	-----
	2,147	1,030
	=====	=====

**8. Analysis of net assets between Funds**

	Tangible Fixed Assets £	Net Current Assets £	Total £
<b>Unrestricted Funds</b>			
General Fund	98,431	236,757	335,188
Right to use asset – Designated	342,818	-	342,818
	-----	-----	-----
	441,249	236,757	678,006
<b>Restricted Funds</b>	-	-	-
	-----	-----	-----
<b>Totals</b>	441,249	236,757	678,006
	=====	=====	=====

**9. Unrestricted funds**

	Funds at beginning of Year £	Movements in the Year		Funds at End of Year £
		Income £	Expenditure £	
General Fund	339,096	142,274	(146,182)	335,188
Right to use asset – Designated	343,168	-	(350)	342,818
	-----	-----	-----	-----
	682,264	142,274	(146,532)	678,006
	=====	=====	=====	=====

**General Fund** is used to finance the Charitable Incorporated Organisation's general activities and core costs as outlined in the Trustees' Report.



## **LIVERPOOL CHINESE GOSPEL CHURCH**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021**

---

**Right to use asset – Designated** is a peppercorn lease from 23<sup>rd</sup> February 2001, the lease term is 999 years.

#### **10. Restricted funds**

There were no restricted funds received during or held at the year end (2020: none)

#### **11. Guarantees and Other Financial Commitments**

The only financial commitments under non-cancellable finance leases will result in the payment of a peppercorn rent, being the annual sum due under a 999 years lease with Pine Court Housing Association dated 2001 for the church building 11 St George Square.

#### **12. Related Parties**

Rev David Seiboth a trustee receives a salary of £29,964 during the year. (2020: £29,054).

#### **13. Prior year adjustment**

In compliance with the IFRS 16 a peppercorn lease for the property at 11 Great George Square has been recognised and included in the accounts as Right to use asset as per note 5.