

利物浦華人福音教會
**LIVERPOOL CHINESE
G O S P E L C H U R C H**

LIVERPOOL CHINESE GOSPEL CHURCH

**ANNUAL REPORT & UNAUDITED FINANCIAL
STATEMENTS FOR THE YEAR ENDED
31ST AUGUST 2023**

Charity Registration No. 1179991

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LIVERPOOL CHINESE GOSPEL CHURCH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2023

The Trustees present their report and financial statements for the Charitable Incorporated Organisation for the year ended 31st August 2023.

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 1st 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.

Organisation

The organisation received CIO (charitable incorporated organisation) status on 19th September 2018. Transfer of assets and contracts were completed on 1st September 2019. The Charity 1136312 (the former unincorporated organisation) was formally dissolved on 18th January 2022 through the Charity Commission.

There were three elected trustees and one Ex Officio trustee (by virtue of being the current employed minister of the church). The three elected trustees were re-appointed on 23rd October 2021 and are serving members of the church with a three-year term. Currently the structure of the trustee board (TB) contains three elected trustees (of which there are two constitutional trustees through the office of a church elder) with four other posts including Ex Officio trustee, chair of management team, treasurer and secretary by appointment, and an independent adviser (who is not a member of the church) appointed by the trustees to provide expert advice on organisational and spiritual matters. The church also has five other leadership committees. Three of these are language/congregational committees, one for each of the three languages used (Cantonese, English and Mandarin) in our services. Each of these three committees is comprised of: at least one pastoral worker, deacons and elders if there are any and other church ministry leaders. The two other committees are the management team (which is responsible for administration of church property maintenance and resource management) and the Earle Road Hub committee (which coordinates multi- congregational activities at the additional site in the Wavertree area). Each committee including the trustee board meets a minimum of five times a year. All five committees and the pastoral staff are answerable to and report to the trustee board (TB).

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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 (3-11) to Youth work (11+) and also a younger adults/students group ministry. A regular table tennis session is held to promote health and wellbeing. A multi-congregation event involving an outdoor Sunday service as well as family fun and games was organised in the summer in order to promote cohesiveness and cooperation between the different language groups in this organisation.

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.

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. Regular training of fire marshals (comprising of a team of paid staff and volunteers) that are delivered by designated BAFE (British Approvals For Fire Equipment) and SSAIB (Security Systems and Alarms Inspection Board) approved company in order to maintain the standard of fire safety within the organisation.

In line with UK GDPR (General Data Protection Regulation) and Data Protection Act 2018, the organisation has implemented a Privacy and Data Protection Policy in order to meet the requirements of these legislations. 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. 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.

A 6 month internship was offered to one of the members of the church who was studying for a theology degree between August 22 to February 23. This internship offered this member an

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opportunity to meet the curriculum requirement of his theology course as well as supplement the pastoral needs of the church. The intern contributed towards the pastoral care of the members of the Cantonese and Mandarin congregation, the children's and youth activities and the organisation of family based activities.

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

Cantonese Speaking Perspective

The number of people attending this congregation continues to increase steadily and has nearly doubled over the last 2 years. The number is likely to increase due to the influx of newcomers from Hong Kong (as detailed in the later part of this section).

The 2 COCM missionaries and our current volunteers continued 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 as well as counselling training with accredited organisations have 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. Team building activities continued to be held to further equip the volunteer leadership team in administering their duties.

Apart from the weekly Christian Sunday Services led by the pastoral team, regular weekday groups to provide bible teaching and spiritual and social support to the various groups are led by the pastoral team and lay leaders. The different groups cater for the needs of young adults, older adults, children, youths, university/ college students, couples and families. A pastoral care team has been established to further enhance the spiritual, emotional and pastoral support offered to the members attending this congregation.

As before, some emphasis has been given to the needs of the elderly as this congregation is still the oldest demographically. During to the COVID-19 pandemic, the elderly fellowship was not able to continue with its weekly organised sessions and social gatherings due to the physical vulnerability within this group. 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. Some in this group were able to have online meetings with the support of the volunteers. Whenever possible, the care team went out to visit the members of this group in their homes. From the middle of this year, physical meetings were resumed, alternating with online meetings. Such meetings promote the mental wellbeing and help to overcome the social isolation often experienced by this group.

The overseas students group continued to develop with regular meetings and social groups. 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, 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

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experience for the volunteers and delegates alike providing not just for spiritual enrichment but also provides valuable networking opportunities as well.

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 especially in African continent in December, and a fantastic opportunity for parents to teach their children about sharing with others.

Other events organised include choir practice and performances, prayer meetings, parenting seminars, marriage support, 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. Social events such as the flower arrangement club and the table tennis club are valuable team building opportunities that also promote physical and mental wellbeing. Other social events that coincide with cultural festivals are also opportunities to bring people together and promote cohesiveness friendship.

In view of the unrest over the recent years 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 has arrived in the UK including the Liverpool City Region over the last 3 years. This organisation received and supported newcomers arriving from Hong Kong by offering a befriending service as well as practical help and advice on accessing local facilities and services. New support groups were started to help meet the spiritual needs of this group. An English language class run by volunteers was also started to help newcomers improve their English and help them to participate fully in different aspects of daily life within the UK. The needs of their children were also considered, and an additional bible class held in the Cantonese language was started. Additional midweek adult bible classes to meet the needs of the newcomers have also been established.

With the arrival of new families from Hong Kong and the steady rise in numbers pose a unique set of challenges, including the foreseeable shortage of space within the building for worship services, language and cultural barriers and the need for integration into British society.

English Speaking Perspective

The English speaking congregation has continued to invest strategically in a variety of areas. The volunteer leaders and ministry workers assist the pastor in administering worship services, as well as lead on the youth, the young adults and young families groups. Due to ill health, the pastoral worker sadly had to take sick leave for over 12 months, and finally submitted her resignation. Her duties and responsibilities were shared between the pastor and volunteer leaders.

The Sunday School (Junior Church) continued to support those who are between the ages of 3 to 11 years whose parents attend the church from all congregations. The annual Summer Holiday Club (run by the charity Kids Inc.) was held as previous years. 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.

The Youth Group continued to support the needs of the young people (between 11 to 18 years), helping them to develop and strengthen their family relationships and to explore universal morality from a spiritual perspective. Over the summer holidays, weekly midweek

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social events and outings were organised to increase opportunities for physical activities and social interaction, and help develop social skills amongst this age group.

The annual NEEC conference held in the English language was held for adults and youths. This regional conference is run for the benefit of church fellowships across the Northern region and also helped our own church members enrich their spirituality. It is a close collaboration of vested churches and provides invaluable social networking opportunities. This event also provided social development opportunities for the youths.

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.

In order to cater for the needs of families with young children, regular meetings of families with the aim of building friendship and reducing social isolation through fun days, games, meals and outdoor activities. Such activities aim to promote wellbeing and support parents in their role of parenting as well as children in developing social and interaction skills.

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.

Among the mid-week activities for adults are fortnightly men's and women's groups that promote the teaching and understanding of biblical teaching, as well as social and spiritual support.

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.

On top of the normal gifts to other charity organisations, we have participated in the "Shoebox Appeal" (organised by the charity Samaritan's Purse) to provide gifts to underprivileged/impoverished children in other countries especially in African continent in December.

Mandarin Speaking Perspective

The Mandarin speaking congregation is still without a pastoral worker 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 with regular training events and meetings to assist personal development as leaders as well as scriptural enrichment.

Young families, young children and teenagers make up more than half the congregation. In order to meet their needs, weekly bespoke bible teaching and parenting clubs are held. Junior

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Church and Youth Group also cater to the children from these families. Social events for the children and youth over the summer holidays including games and day trips were organised. Emphasis is placed on the emotional and social development as well as mental wellbeing of the children and youths. Regular group meetings to provide parenting support and children's activity groups have also been organised.

A variety of groups meet for social enrichment, discussions over faith matters and collaboration with others for discipleship. This includes book clubs, university students' activity group, training on Christian worship and service, discipleship training, prayer meetings and bible study classes. 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 the ladies in the community whose language of preference is Mandarin. Social events such as BBQ, children's party and family picnic were also regular events. Small group meetings are also held to support and care for those we are new to the Christian faith as well as those who would like to be introduced and initiated to the faith.

Sunday worship services continue to be broadcast live online in order to meet the needs of members who are unable to attend in person due to various reasons including poor physical health.

The regular support of missionaries under the auspices of the 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 pastoral worker 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 continued to be organised by the church. Some of the members were able to take advantage of the training offered by other like-minded Christian organisations, such as COCM, Ambassador for Christ, Hope for the Heart and DTC (Discipleship Training Conference).

The work among the university students continued with regular meetings to explore spiritual matters in a language of choice and social activities. Apart from spiritual development, such activities create opportunities for the students to provide peer support and develop social networks, friendships and emotional maturity. Other events include students welcome during university fresher's week, weekend away, disciple training camps organised for them by New Creation Life Ministries and Chinese Overseas Christian Mission (COCM).

Opportunities for social enrichment of families and children alike are regularly on the agenda at leadership gatherings. Social gatherings were held whenever possible to coincide with public/bank holidays and cultural festivals, such as Chinese New Year, Spring festival, the Mid-Autumn Festival, Christmas, Easter, Father's Day and Mother's Day. Members of the congregation spending an entire day making rice dumplings (traditional food during Dragon Boat Festival) is an example of social events during such festivals held to help strengthen the relationships and bonds among the members. A special two-day family fun event to help foster the relationship between the children and their parents was held during the February Half Term School Holidays alongside other initiatives developed by this organisation.

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.

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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. The support this year has included the following ministries or conferences:

Breakthrough HK Ltd
Hope Worldwide UK
Wycliffe Bible Translators
Operation Mobilisation (OM)
Chinese Overseas Christian Mission (COCM) UK
Disciples Training Conference UK
Open Doors UK
Christians Against Poverty
Liverpool Youth for Christ

In addition, a special donation of £5,000 has been given to Leeds Chinese Christian Church as a contribution towards their renovation project. An interest free loan of £25,000 has also been offered to this organisation, which needs to be paid back in full by 31/3/29.

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 tax from HMRC. The budget for accounts includes this tax rebate.

Analysis of the organisation's accounts in summary has proved them to be generally sound and ahead of budget in light of the financial climate. 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.

FINANCIAL REVIEW

Total income for the year was £191,815 (2022: £166,296)

Total expenditure for the year was £163,647 (2022: £148,464), leaving a surplus for the year of £28,168 (2022: surplus £17,832). All income and expenditure are unrestricted.

At 31st August 2023 the Charitable Incorporated Organisation's reserves stood at £724,006 (2022: £695,838).

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.

Analysis of the organisation's accounts in summary has proved them to be generally sound and ahead of budget in light of the financial climate. The trustees have endeavoured to identify

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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

The organisation manages sufficient reserve capital that will accommodate the day to day operating costs for at least three months. Some funds intended for specific purposes by donors have been earmarked as restricted reserves, one of which is future expansion of the organisation's work and a training fund. The remainder of the unrestricted general fund balance will 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) and emergency fund (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.

Some funds have also been set apart exclusively for the sole purpose of redundancy measures and are calculated in line with formula provided by our accountants. It is a formula that is used by charities with similar structure and size as this one.

Our financial arrangements are closely monitored. It is the desire of the trustee board to ensure that any reserve capital 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.

As we enter an era of austerity and financial crises including the cost of living crisis, we are expecting there to be a decrease in contribution to the organisation through regular giving by our members and friends. In addition, the rise in fuel costs globally is likely to impact on the energy bills in this organisation. It is expected that this organisation, like many others, will have to tap into its reserves to cover the costs of day to day function and energy bills. As one of our employees had been on sick leave for the last 14 months, provisions were set aside to cover the expenses (in the way of Statutory Sick Pay) whilst ensuring that the organisation continues to fulfil its objects. The said employee had since tendered her resignation which would take effect on 31/8/23, which coincides with the end of this financial year.

The organisation continued to ensure that sufficient funds would be available to cover the salaries of 2 more church workers as recruitment had been ongoing for pastoral staff for the Mandarin speaking and youth ministries.

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 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.

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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 plans to cater for the needs of the increasing number of immigrants belonging to this language group in recent years. The Mandarin speaking congregation is seeking to better meet the needs of families as the number of teenage children increases. The English speaking congregation is exploring ways to build resilience especially within the Gen Y age group 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 search for a full time pastoral worker to serve in the Mandarin speaking congregation is ongoing. The organisation has received additional support from COCM (Chinese Overseas Christian Mission), a UK based charity that supports Christian mission through the sending of Christian missionaries throughout UK, Europe and beyond, which provided a missionary couple (husband and wife couple) to serve in the Cantonese speaking congregation, to cater both for the needs of the second and third generation Chinese communities in the local area and the first generation Chinese including new immigrants to this country, to support their spiritual needs and day to day practical needs. However, due to the rapid increase in demand within the Cantonese congregation as the number of worshippers rise steadily each week, the recruitment of an additional pastoral staff has become a priority.

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 for those from different ethnic backgrounds 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. 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.

The expansion of our work and development of new ministries will have to take into account the fallout and effects of post-Covid pandemic and the uncertain impact of the recent socio-economic downturn on the local community and possible emergence of greater social needs and hardship. The organisation would also like to increase its efforts toward providing for those in vulnerable groups such as those with special needs and disability and the elderly and to be more socially inclusive and diverse in our approach.

The organisation is also reviewing its use of the additional premises in the Wavertree area. More recently, the demand for the use of this premises has significantly reduced as many charities are facing financial challenges and many of our organisation's activities have gone

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online. In addition, the cost of maintaining this Art Deco building is also rising significantly. The trustee board is considering the future of this premises including the possibility of disposing of it.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2023

REFERENCE AND ADMINISTRATIVE DETAILS

| | | |
|-----------------------------|---|---|
| Name | Liverpool Chinese Gospel Church | |
| Charity number | 1179991 | |
| Address & Office | 11 Great George Square, Liverpool, L1 5DY | |
| Trustees | The members of the Board of Trustees are as follows: Eric Luk Yau Chan – Chair Tommy Ho Yin Kwan Rev David Seiboth Dr Maw Joo Tan | |
| Additional Board | Pasta Pong Lai Agatha Mak Daniel Yeo James Liu | (Pastor – Independent Adviser) (Treasurer) (Secretary) (Chair of Management Team) |
| Pastoral Team | Eric Luk Yau Chan David Seiboth Rebecca Tsang Maw Joo Tan Wayne Cheung Esther Ngan | (Elder) (Pastor) (Pastoral Worker) (Elder) (COCM Chinese Overseas Christian Mission) missionary (COCM missionary) |
| Church Staff | Janet Dyu David Seiboth Rebecca Tsang | Church administrator) (Pastor) (Pastoral Worker) |
| Independent Examiner | Paula Sanchez ACCA c/o LCVS 151 Dale Street, Liverpool, L2 2AH | |
| Bankers | Santander UK plc Bootle, Merseyside, L30 4GB | |

Signed on behalf of the Trustees


.....
Eric Luk Yau Chan, Trustee

10.3.2024
.....
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 31st August 2023 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: **Paula Sanchez**



Relevant professional qualification or body: **ACCA**

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

Dated: 17th March 2024

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2023

| | Notes | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2023 £ | Total Funds 2022 £ |
|--|---------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 2a | 171,692 | - | 171,692 | 148,479 |
| Charitable activities | 2b | 16,507 | - | 16,507 | 17,103 |
| Investments | 2c | 3,616 | - | 3,616 | 714 |
| Total income | | 191,815 | - | 191,815 | 166,296 |
| Expenditure on: | | | | | |
| Charitable activities | 3 | 163,647 | - | 163,647 | 148,464 |
| Total expenditure | | 163,647 | - | 163,647 | 148,464 |
| Net (expenditure)/income, net movement in funds | | 28,168 | - | 28,168 | 17,832 |
| Total funds brought forward | 9, 10 | 695,838 | - | 695,838 | 678,006 |
| Total funds carried forward | 8 - 10 | 724,006 | - | 724,006 | 695,838 |

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 31ST AUGUST 2023

| | Notes | 31 st August 2023 | | 31 st August 2022 | |
|--|-------|------------------------------|----------------|------------------------------|----------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible fixed assets | 4 | | 98,151 | | 99,492 |
| Right to use asset | 5 | | 342,118 | | 342,468 |
| | | | <u>440,269</u> | | <u>441,960</u> |
| Current assets | | | | | |
| Debtors | 6 | 49,604 | | 3,285 | |
| Cash at bank and in hand | | 235,692 | | 252,528 | |
| | | <u>285,296</u> | | <u>255,813</u> | |
| Current liabilities | | | | | |
| Creditors: amounts falling due within one year | 7 | (1,559) | | (1,935) | |
| | | <u>283,737</u> | | <u>253,878</u> | |
| Net current assets | | | | | |
| | | | <u>724,006</u> | | <u>695,838</u> |
| Total assets less current liabilities | | | <u>724,006</u> | | <u>695,838</u> |
| Funds: | | | | | |
| Unrestricted funds | 8, 9 | 724,006 | | 695,838 | |
| Restricted funds | 8, 10 | - | | - | |
| | | <u>724,006</u> | | <u>695,838</u> | |

Approved by Trustees on

.....

Eric Luk Yau Chan, Trustee

.....

Maw Joo Tan, Trustee

LIVERPOOL CHINESE GOSPEL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

1. Accounting Policies

Basis of Accounting

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 1st January 2019) and Charities Act 2011.

The financial statements 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 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. 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 31ST AUGUST 2023

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 31ST AUGUST 2023

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 31ST AUGUST 2023

2. Income and endowments from:

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2023 £ | Total Funds 2022 £ |
|----------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| a. Donations and legacies | | | | |
| Offering and donations | 150,692 | - | 150,692 | 129,672 |
| Gift Aid | 21,000 | - | 21,000 | 18,807 |
| | ===== | ===== | ===== | ===== |
| | 171,692 | - | 171,692 | 148,479 |
| | ===== | ===== | ===== | ===== |

Income from donations and legacies in 2023 related wholly to unrestricted funds

| | £ | £ | £ | £ |
|---------------------------------|---------------|----------|---------------|---------------|
| b. Charitable activities | | | | |
| Bookstall | 60 | - | 60 | - |
| Children's Summer Club | 984 | - | 984 | 515 |
| Events and Funerals | 935 | - | 935 | - |
| Photocopying income | 72 | - | 72 | 5 |
| Rental income | 14,456 | - | 14,456 | 16,583 |
| | ===== | ===== | ===== | ===== |
| | 16,507 | - | 16,507 | 17,103 |
| | ===== | ===== | ===== | ===== |

Income from charitable activities in 2023 related wholly to unrestricted funds

| | £ | £ | £ | £ |
|-----------------------|-------|-------|-------|-------|
| c. Investments | | | | |
| Bank interest | 3,616 | - | 3,616 | 714 |
| | ===== | ===== | ===== | ===== |

Income from investments in 2023 related wholly to unrestricted funds

3. Expenditure on Charitable activities

| | Direct Charitable Expenditure 2023 £ | Support & Governance Costs 2023 £ | Total 2023 £ | Total 2022 £ |
|---|--|---|--------------------|--------------------|
| To advance Christian religion, to relieve hardship, poverty and distress and to advance education and training | 135,018 | 28,629 | 163,647 | 148,464 |
| | ===== | ===== | ===== | ===== |

LIVERPOOL CHINESE GOSPEL CHURCH**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023**

a. analysed as follows:

| | 2023 | 2022 |
|---|----------------|----------------|
| | £ | £ |
| <i>Direct charitable expenditure:</i> | | |
| Staff salary costs | 35,378 | 47,923 |
| Pension | 103 | 498 |
| Youth group | 164 | 984 |
| Nursery | - | 47 |
| Utilities | 5,681 | 4,833 |
| Friday fellowship | 208 | 204 |
| Activities and events | 1,338 | 1,205 |
| Repairs | 3,959 | 5,704 |
| Cleaning | 13,405 | 11,108 |
| Missions | 40,355 | 23,200 |
| Fellowships and ministries | 2,212 | 2,179 |
| Evangelism and outreach | - | 779 |
| Donations and gifts | 21,976 | 13,745 |
| Speakers | 5,536 | 5,160 |
| Training | 1,132 | 1,394 |
| Travel expenses | 319 | 266 |
| Conference | 250 | - |
| Subscription and memberships | 891 | 1,069 |
| Equipment | 1,952 | 2,789 |
| TV licence | 159 | 159 |
| | 135,018 | 123,246 |
| | 2023 | 2022 |
| | £ | £ |
| <i>Support & Governance costs:</i> | | |
| Staff salary costs | 11,889 | 11,507 |
| Pension | 366 | 339 |
| Church office – office costs | 2,599 | 2,061 |
| Insurance | 5,473 | 5,028 |
| Professional and legal fees | 1,848 | 524 |
| DBS fees | 323 | 303 |
| Sundry | 1,037 | 868 |
| Bank charges | 334 | 282 |
| Accountancy | 970 | 900 |
| Depreciation | 3,790 | 3,406 |
| | 28,629 | 25,218 |
| Total expenditure on charitable activities | 163,647 | 148,464 |
| | ===== | ===== |

All the above expenditure relates to unrestricted funding. (2022.: £nil)

LIVERPOOL CHINESE GOSPEL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

| | 2023 | 2022 |
|--------------------------|---------------|---------------|
| | £ | £ |
| b. Staff costs | | |
| Gross wages and salaries | 47,267 | 58,436 |
| Social security costs | - | 994 |
| Pension | 469 | 837 |
| | ----- | ----- |
| | 47,736 | 60,267 |
| | ===== | ===== |

c. Particulars of employees:

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

| | 2023 | 2022 |
|-----------------------|------|------|
| | 2.5 | 3.5 |
| 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.

4. Tangible fixed assets

| | Land & Buildings | Fixtures & Fittings | Music Equipment | Total |
|--|------------------|---------------------|-----------------|----------------|
| | £ | £ | £ | £ |
| Cost: | | | | |
| Balance at 1 st September 2022 | 95,679 | 7,224 | 4,675 | 107,578 |
| Additions | - | 2,099 | - | 2,099 |
| | ----- | ----- | ----- | ----- |
| Balance at 31st August 2023 | 95,679 | 9,323 | 4,675 | 109,677 |
| | ===== | ===== | ===== | ===== |
| Depreciation: | | | | |
| Balance at 1 st September 2022 | 5,133 | 1,685 | 1,268 | 8,086 |
| Charge for the year | 1,711 | 1,388 | 341 | 3,440 |
| | ----- | ----- | ----- | ----- |
| Balance at 31st August 2023 | 6,844 | 3,073 | 1,609 | 11,526 |
| | ===== | ===== | ===== | ===== |
| Net Book Value at 31st August 2023 | 88,835 | 6,250 | 3,066 | 98,151 |
| | ===== | ===== | ===== | ===== |
| Net Book Value at 31 st August 2022 | 90,546 | 5,539 | 3,407 | 99,492 |
| | ===== | ===== | ===== | ===== |

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.

LIVERPOOL CHINESE GOSPEL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

5. Right to use assets

| | Leasehold £ | Total £ |
|--|----------------|----------------|
| Cost: | | |
| Balance at 1 st September 2022 | 343,518 | 343,518 |
| Additions | - | - |
| | ----- | ----- |
| Balance at 31st August 2023 | 343,518 | 343,518 |
| | ===== | ===== |
| Depreciation: | | |
| Balance at 1 st September 2022 | 1,050 | 1,050 |
| Charge for the year | 350 | 350 |
| | ----- | ----- |
| Balance at 31st August 2023 | 1,400 | 1,400 |
| | ===== | ===== |
| Net Book Value at 31st August 2023 | 342,118 | 342,118 |
| | ===== | ===== |
| Net Book Value at 31 st August 2022 | 342,468 | 342,468 |
| | ===== | ===== |

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

6. Debtors

| | 2023 £ | 2022 £ |
|--------------------|---------------|--------------|
| Prepayments | 3,604 | 3,285 |
| Debtors – Gift Aid | 21,000 | - |
| Other Debtors | 25,000 | - |
| | ----- | ----- |
| | 49,604 | 3,285 |
| | ===== | ===== |

Other debtors is a loan made to Leeds Chinese Christian Church for the extension of existing church buildings. The loan is interest free until 31st March 2029 and is due for repayment in full not later than 30th June 2029.

7. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|-------------------------|--------------|--------------|
| Accruals | 1,065 | 990 |
| Tax and social security | 494 | 945 |
| | ----- | ----- |
| | 1,559 | 1,935 |
| | ===== | ===== |

LIVERPOOL CHINESE GOSPEL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

8. Analysis of net assets between Funds

2023

| | Tangible Fixed Assets £ | Net Current Assets £ | Total £ |
|---------------------------------|-------------------------------|----------------------------|----------------|
| Unrestricted Funds | | | |
| General Fund | 98,151 | 283,737 | 381,888 |
| Right to use asset – Designated | 342,118 | - | 342,118 |
| | ----- | ----- | ----- |
| | 440,269 | 283,737 | 724,006 |
| Restricted Funds | - | - | - |
| | ----- | ----- | ----- |
| Totals | 440,269 | 283,737 | 724,006 |
| | ===== | ===== | ===== |

2022

| | Tangible Fixed Assets £ | Net Current Assets £ | Total £ |
|---------------------------------|-------------------------------|----------------------------|----------------|
| Unrestricted Funds | | | |
| General Fund | 99,492 | 253,878 | 353,370 |
| Right to use asset – Designated | 342,468 | - | 342,468 |
| | ----- | ----- | ----- |
| | 441,410 | 253,878 | 695,838 |
| Restricted Funds | - | - | - |
| | ----- | ----- | ----- |
| Totals | 441,410 | 253,878 | 695,838 |
| | ===== | ===== | ===== |

9. Unrestricted funds

Movements in the Year 2023

| | Funds at beginning of Year £ | Income £ | Expenditure £ | Funds at End of Year £ |
|------------------------------------|---------------------------------------|-------------|------------------|---------------------------------|
| General Fund | 353,370 | 191,815 | (163,297) | 381,888 |
| Right to use asset – Designated | 342,468 | - | (350) | 342,118 |
| | ----- | ----- | ----- | ----- |
| | 695,838 | 191,815 | (163,647) | 724,006 |
| | ===== | ===== | ===== | ===== |

Movements in the Year 2022

| | Funds at beginning of Year £ | Income £ | Expenditure £ | Funds at End of Year £ |
|------------------------------------|---------------------------------------|-------------|------------------|---------------------------------|
| General Fund | 335,188 | 166,296 | (148,114) | 353,370 |
| Right to use asset – Designated | 342,818 | - | (350) | 342,468 |
| | ----- | ----- | ----- | ----- |
| | 678,006 | 166,296 | (148,464) | 695,838 |
| | ===== | ===== | ===== | ===== |

LIVERPOOL CHINESE GOSPEL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

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

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

10. Restricted funds

There were no restricted funds received during or held at the year end (2022: 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 £31,924 during the year (2022: £30,714).