

持守真道

uphold the truth

活出信仰

fulfil the faith

2020-21
**Annual
Report**
週年報告

牛津華人基督教會
Oxford Chinese Christian Church

Registered Charity 291514

目錄 Index

1	2020-21 年教會架構 Church Structure
2 - 5	主席感言 Chairman's Report
6	經常聚會 Regular Meetings
7	財政部告 Treasurer's Report
8 - 11	財務活動報表 Statement of Financial Activities
12	2021 常費預算案 Budget 2021
13	2021 常費預算備註 Notes to the Budget 2021

使命及異象

Our Mission & Vision

通過祈禱，敬拜和親切款待去鞏固家庭及學生事工，
培訓萬邦的信徒成為主耶穌基督忠心的門徒。

To disciple all nations and ages through prayer, worship and hospitality,
with emphasis on family and student ministries.

讓我們齊心以熱誠的敬拜、有效的訓練、
忠心的見證及關愛的家庭來榮神益人。

We seek to glorify God through passionate worship, effective
training, faithful witness and being a caring family.

牛津華人基督教會架構 OXFORD CHINESE CHRISTIAN CHURCH

2020 - 21 年度執事會 CHURCH COUNCIL

顧問牧師：盧龍光牧師, 前香港中文大學崇基學院神學院院長

Advisor : Reverend Professor Lung Kwong Lo, retired Director of Divinity School of Chung Chi College, Chinese University of Hong Kong

兼任牧師：曹子光牧師

Interim Pastor : Pastor Benny Cho

國語同工：豐艷姊妹 (至2021年4月30日)

Mandarin Church Worker : Ms Yan Feng (till 30th April 2021)

主席：馬日恆弟兄

Chairman : Mr Sunny Ma

財政：何俊懿姊妹

Treasurer : Ms Chung Ei Ho

文書：勞子滔醫生

Secretary : Dr Toby Lo

執事：周家強弟兄

Deacon : Mr Ka Keung Chau

執事：盧張秀嫻姊妹

Deacon : Mrs Ruth Lomas

執事：巫冠雄弟兄

Deacon : Mr Henry Mo

2020 - 21 年度部門部長 DEPARTMENT HEAD

崇拜部：黃浩子博士

Worship : Dr Brian Wee

牧養部：盧張秀嫻姊妹

Pastoral : Mrs Ruth Lomas

傳道部：何永光弟兄

Evangelism : Mr Wing Kwong Ho

會務部：史燕娣姊妹

Administration : Mrs Yen Tee McCoy

校園事工部：勞子滔醫生

Campus Ministry : Dr Toby Lo

粵語事工部：勞吳穎殷姊妹

Cantonese Ministry : Mrs Karis Lo

國語事工部：周洪弟兄

Mandarin Ministry : Mr Hong Zhou

英語事工部：石何堯博士

English Ministry : Dr Yao Shi

主日學統籌：巫冠雄執事

Sunday school : Mr Henry Mo

主席感言

馬日恆弟兄

無可否認，2020年對教會來說的確困難重重，而事實上全球的景況也是同樣地淒涼。可是，這正好反映出教會與世俗的分別，尤其當神的恩典與平安在暴風雨中成為我們的座標，教我們脫困。讓我們在此重溫神如何幫助各部門在疫情期間仍能緊守崗位，維持教會的運作。

崇拜部：教會的敬拜隊伍在2020年3月尾起便轉在網上操作，擔起製作網上崇拜與證道的重要角色。會眾對敬拜隊的工作深表滿意，而當中的隊員更成為其他事工小組的技術顧問，使其他事工也能在網上進行。

牧養部：教會的牧養工作主要透過社交媒體來進行。定期在網上舉行的部門聯合會議與執事會議成為分享各群組之牧養需要的平台。與此同時，牧養部亦繼續擔起編排講題的工作，讓會眾能有效地在證道中得到餵養。

傳道部：去年的傳道及推廣教會活動之事工也只能在網上進行。教會特意在面書及Whatsapp上加上新的群組來服侍會眾及其他慕道友；而在崇拜後舉行的網上茶聚更讓大家能有更多團契交通的機會。

校園事工部：疫情期間，教會繼續在網上舉行學生團契。不難想像，學生們很容易便能投入於網上的聚會。

廣東話事工部：教會在網上維持了每週舉行的以諾查經班。由於不少的香港移民的加入，此班的人數有顯著的增長。

國語事工部：行常的媽媽組及爸爸組每週也能在網上聚會，大家也很踴躍地研習神的話語並相互交通。

主日學：教會每週崇拜前也有兩班的網上主日學，分別教導4至7歲及8至13歲的兒童。在科技的協助下，老師們也很容易與學生打成一遍，部分學生在網上的投入程度甚至比疫情前的課堂教學更熱烈。

在2021年，我們會繼續上述的活動。當大部份會眾也接種疫苗後，我們會盡快恢復會堂的崇拜。此外，教會在新的一年也有以下的新嘗試，旨在使會眾更能投入教會生活以及提高各事工的效能：

- 香港移民支援小組：主要是幫助新移民能儘快融入社區及教會的生活
- 領袖訓練：為要提高部門運作的效能

我們亦欣然看到豐艷姊妹轉為教會支持的全職神學生。謹代表執事會向她在3年來的辛勞致謝，並祝她的學業蒸蒸日上；相信她在學成後必定會成為神國的一名精兵。教會亦很感恩我們能為聘請莊仰明牧師在5月29日的週年大會上投票，願神的旨意在投票上彰顯出來。

毫無疑問，神為我們鋪排了令人雀躍的2021年，要我們在得人如得魚的同時亦能鞏固現有會眾的靈命。讓我們謙卑地尋求全能上主的指引及恩典。同時也讓我們感謝神興起不同的人在教會事奉，包括在疫情開始時臨危受命的曹子光牧師、眾部長、主日學老師、小組成員與執事，以及所有在教會活動中出過力的每一位，願神親自報答。

CHAIRMAN REPORT

Sunny Ma

It is indisputable that the Church had an incredibly challenging year in 2020, in fact it was a common challenge of the whole world. However, it did explicitly show the difference between a Christian church and other secular groups as God's grace and peace helped us to navigate the stormy outlook of 2020. Let us revisit some of God's amazing grace upon the activities delivered by the Church's departments.

Worship: Our worship team turned into an online base team in most of 2020. Its key responsibilities were to produce and edit online worship and sermon materials. The new online worship received positive feedback from church goers. It also became a technical support team to support online operations of other ministries.

Pastoral: Pastoral care was mainly provided online, phone or chat groups. The regular Inter-departmental and council meetings were major platforms to share pastoral needs of our members who were supported via digital channels. Another objective of this department was to plan for the sermon themes of the Sunday services to systematically enhance church-goers' spiritual life.

Evangelism: The main way to promote the Christian faith and our church was via social media. Facebook and WhatsApp groups were created to promote the Church's Sunday service and other events, including the post-service virtual coffee.

Campus Ministry: We had regular weekly online fellowship for the students in Oxford. The online format was very well received by the students.

Cantonese Ministry: We had regular weekly online fellowship among the Cantonese speaking participants. Its size has grown significantly due to the influx of immigrants from Hong Kong.

Mandarin Ministry: We had two weekly online fellowship groups (Mother's Group and Father's Group) among the Mandarin speaking participants.

Sunday School: Two classes of Sunday school were created online to nurture children aged 4-7yrs and 8-13 respectively. Thanks to the modern technology, the Sunday school teachers can engage with the children effectively – some children even showed more interest in the online classes than the on-site classes held before the lock-down.

We will build on the above good work in 2021. We will also aim to resume physical Sunday service as soon as most of our regular attendants are vaccinated. In addition, we have a couple of new projects aiming to enhance the quality of church's life among the church goers, including:

- **HK immigrant support group:** to support the new immigrants from Hong Kong to integrate into the local community and our church
- **Leadership training:** to enhance effectiveness and efficiency of the department leaders who are responsible to grow the ministry assigned to them

We are also pleased to see sister Feng Yan becomes a full-time theology student supported by the Church. The Church's council would like to thank her for the dedicated service in the past 3 years and wish her all the success in her theology training, we have no doubt that she will be a valuable servant in the Christian community after her training. The Church is equally grateful to have an opportunity to hire Pastor Paul Zhuang in 2021 – subject to the voting for this appointment in the AGM on 29th May 2021. May God's will be revealed through the outcome of this voting.

It is no doubt that God has planned for an exciting 2021 for us, with plenty opportunities to reach to more non-believers as well as to consolidate the spiritual life of the current members. Let's humble ourselves and pray for guidance and grace from our almighty Lord. Also, we thank God for the faithful service of Pastor Benny Cho (who has taken up the role of the Church's pastor in the beginning of the pandemic, his service has turned into a blessing to us), all department heads, committee members, deacons and everyone who helped in any of the Church's activities. May our Lord's reward you abundantly.

經常聚會 REGULAR MEETINGS

於疫情期間所有聚會均於網上進行

All meetings are held online during the Covid pandemic.

主日崇拜 Sunday Service

中文 (粵語&普通話)

逢星期日 下午二時 Sunday 2pm

祈禱會 Prayer

隔星期三 晚上八時

Bi-weekly Wednesday 8pm

国语事工 Mandarin Ministry

智慧妈妈组

Wisdom for mothers

星期二 上午十時

Tuesday 10am

盘石爸爸组

Father's Group

星期三 晚上八時

Wednesday 8pm

生活團契 Life Fellowship

粵語成長班 Cantonese

星期二 晚上八時 Tuesday 8pm

餐飲福音事工 Restaurant
Evangelism

每月第三個星期一 Third Monday

婦女團契 Ladies' fellowship

每月最後一個星期三 Last Wednesday

青少年事工 Youth Ministry

兒童主日學 Sunday School

逢星期日 Sunday 11:30am / 1pm

X-Life 學生團契 Student Fellowship

逢星期六 Saturday 1pm

Youtube 網絡事工 Online Ministry 2020-21

總瀏覽人次 Views

11,300

總崇拜次數 Total videos

65

觀看時間 Watch Time

3,500 hours

最高觀看次數 Highest views

412

收支賬目報告

SUMMARY OF THE ACCOUNTS

for the year ended 31ST December 2020

財政報告

1. 本賬目報告撮要自獨立核數師的報告，該完整報告可供會員索閱。
2. 收支賬目表 (財政報告的第五及第九頁) 中的「指定經費」為建堂基金。
3. 建堂基金：詳情請參閱附註七 (財政報告的第九至十頁)。本年度之總收入為 £2,914，當中包括利息及會友每月定期認捐。
4. 共£7,000的差傳奉獻分別捐給包括英國華人關懷癌症協會，創欣神學院，基督教華僑佈道會，英國號角，人道主義援助救濟信託等機構。
5. 儘管去年發生疫情，我們一直在網上進行主日崇拜，我們真的要感謝主的豐富供應，感謝各個會員每月定期的奉獻。當我們繼續事奉信實的神時我們以歡喜之心來禱告，感謝你慷慨、無私作出愛的奉獻，我們深信主將為我們不斷增長的教會事工豐厚的祝福我們。

TREASURER'S REPORT

1. These Accounts are taken from the Independent Examiner's full Report and is available on request.
2. On the "Statement of Financial Activities" and "Notes to the Account" (page 5 and 9 of the Accounts respectively), the column headed "Designated Fund" is the Building Fund.
3. Building Fund: The summary of this is shown separately in note 7 (page 9 to 10 of the Accounts). Total Income was £2,914 for the year and this included Interests. There are members who pledge monthly to the Building Fund.
4. Gifts to Missions of £7,000 were given to some Missions including Chinese Association for Cancer Care, Gets Theological Fund, OCMS, COCM, CCHC-UK and HART (Humanitarian Aid Relief Trust).
5. Despite the pandemic this past year, we have been having Sunday Service online and we really want to thank the Lord for His rich provision. We are thankful to those members who give monthly by Standing Order and to those who gave by online banking. As we continue to serve our faithful God we pray with joy and thanks over these expressions of your love and through your generous and sacrificial giving, we truly believe that the Lord will bless us abundantly for the growing ministries of the Church.

財務活動報表

STATEMENT OF FINANCIAL ACTIVITIES

牛津華人基督教會 OXFORD CHINESE CHRISTIAN CHURCH

5.

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2020 二零二零年十二月三十一日年結收支帳目

Notes	常費 General Fund £	指定經費 Designated Funds £	總共 Total £	總共 Total £
Income from: 收入				
4 Voluntary income 奉獻與認捐	57,195	2,880	60,075	74,975
Investment income – interest received 利息	1,860	34	1,894	958
Total income 總收入	59,055	2,914	61,969	75,933
Expenditure on: 支出				
5 Charitable activities 教會開支	56,825	-	56,825	72,257
Total expenditure 總支出	56,825	-	56,825	72,257
Net incoming resources 收支盈餘轉帳	2,230	2,914	5,144	3,676
TOTAL FUNDS brought forward	904,674	32,932	937,606	933,930
TOTAL FUNDS carried forward	£906,904	£35,846	£942,750	£937,606

There are no recognized gains or losses other than those included in the Statement of Financial Activities.

除財務活動報表中所列的損益外，沒有其他已確認的損益。

The notes on pages 7 to 10 form part of these financial statements
第七至十頁之附註屬於財政報告一部份

牛津華人基督教會
OXFORD CHINESE CHRISTIAN CHURCH

6.

BALANCE SHEET 資產負債表		31st December 2020	2019
		£	£
Notes 備註			
	FIXED ASSETS 固定資產		
6	Tangible fixed assets 有形固定資產	744,028	<u>746,369</u>
	CURRENT ASSETS 流動資產		
	Bank account 銀行帳戶	17,564	13,636
	Deposit accounts 儲蓄存款	146,266	145,581
	Building fund accounts (designated) 建堂基金	<u>35,846</u>	<u>32,932</u>
		199,676	192,149
	CREDITORS: Amounts falling due 債權人 within one year 一年內累積負債		
	Accruals	<u>954</u>	<u>912</u>
		<u>198,722</u>	<u>191,237</u>
	NET ASSETS 淨資產	<u>£942,750</u>	<u>£937,606</u>
	Represented by: 包括		
	GENERAL FUND 常費	906,904	904,674
7	DESIGNATED FUNDS 指定經費	<u>35,846</u>	<u>32,932</u>
		<u>£942,750</u>	<u>£937,606</u>

信託人於二零二一年認可及簽署

Approved by the Trustees on 2021 and signed on their behalf.

Trustee

The notes on pages 7 to 10 form part of these financial statements
第七至十頁之附註屬於財政報告一部份

牛津華人基督教會
OXFORD CHINESE CHRISTIAN CHURCH

8 & 9.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)
二零二零年十二月三十一日年結收支帳目

	常費 General Fund	指定經費 Designated Funds	總共 Total 2020	總共 Total 2019
4. Voluntary Income 收入				
Gifts and donations 奉獻與認捐	57,039	2,880	59,919	74,240
Love gifts 愛心奉獻	156	-	156	735
	<u>£57,195</u>	<u>£2,880</u>	<u>£60,075</u>	<u>£74,975</u>
5. Charitable Activities 教會開支				
Church Expenditure				
Church worker 傳道人	25,383	-	25,383	14,297
Children's and Youth ministry 兒童與少年事工	-	-	-	170
Evangelism and outreach 佈道與外展工作	-	-	-	2,893
Literature and training 屬靈書籍及訓練	-	-	-	2,129
Gifts to speakers 講員禮物	3,840	-	3,840	9,860
Other gifts and donations 其他禮物及捐獻	8,500	-	8,500	10,000
Love gifts 愛心奉獻	300	-	300	600
Hall hire 禮堂租金	5,450	-	5,450	6,920
Property expenses 物業支出	6,538	-	6,538	9,436
Church events 教會活動	-	-	-	4,795
Depreciation – equipment 折舊 - 設備	2,341	-	2,341	2,341
	<u>52,352</u>	<u>-</u>	<u>52,352</u>	<u>63,441</u>
Administrative Expenditure 行政				
Hospitality 款待	697	-	697	3,234
Motor and travel 汽車及交通費	-	-	-	314
Telephone 電話費	586	-	586	578
Printing, post and stationery 印刷, 郵費及文具	108	-	108	959
Repairs and renewals 維修及翻新	406	-	406	722
Other expenditure 其他支出	1,722	-	1,722	2,097
Accountancy 會計	954	-	954	912
	<u>4,473</u>	<u>-</u>	<u>4,473</u>	<u>8,816</u>
	<u>£56,825</u>	<u>£ -</u>	<u>£56,825</u>	<u>£72,257</u>

牛津華人基督教會
OXFORD CHINESE CHRISTIAN CHURCH

9 & 10.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2019 (continued)
二零二零年十二月三十一日年結收支

6. Tangible Fixed Assets

	物業資產 Freehold Property £	裝置與器材 Fixtures & Equipment £	總共 Total £
Cost or Valuation 成本			
At 31.12.20	<u>£741,685</u>	<u>£9,366</u>	<u>£751,051</u>
Depreciation 拆舊			
At 1.1.2020	-	4,682	4,682
Charge for the year	-	<u>2,341</u>	<u>2,341</u>
As at 31.12.20	£ -	<u>£7,023</u>	<u>£7,023</u>
Net Book Value 帳面淨值			
At 31.12.20	<u>£741,685</u>	<u>£2,343</u>	<u>£744,028</u>

7. Designated Funds 指定經費

	Balance at 1.1.20	Income	Expenditure	Balance at 31.12.20
Building fund 建堂基金	<u>£32,932</u>	<u>£2,914</u>	<u>£ -</u>	<u>£35,846</u>

2021 常費預算案

THE BUDGET OF GENERAL FUND FOR 2021

來源收入 INCOMING RESOURCES

主日奉獻 Sunday Offering
信心認獻 Pledges and CAF
特別奉獻 Special Offering
可豁免稅奉獻 Gift Aid
愛心奉獻 Love Gift
回繳稅款 Tax Refund
差傳基金 Mission Fund
神學培訓基金 Theological Training Fund
教會活動 Church Events
銀行利息 Bank Interest
其他收入 Other Income

TOTAL INCOMING RESOURCES

支出 RESOURCES EXPENDED

傳道人 Church Worker
兒童與少年事工 Children's and Youth's Ministry
佈道事工 Evangelism and Outreach
培訓費 Training Fees
文字與資源 Literature and Resources
講員禮物 Gifts to Speakers
差傳奉獻 Gifts to Missions
神學培訓基金 Theological Training Fund
愛心奉獻 Love Gift
教會中心, OCCS House
禮堂租金 Hall Hire
教會活動 Church Events
食物及雜物費 Food and Sundries
交通及汽油費 Travel and Petrol
器材 Equipment
辦事處行政費 Office / Administration
專業服務費 Professional Fees

總支出 TOTAL EXPENDITURE

盈餘SURPLUS / (赤字DEFICIT)

2020 實際收支 Actual												
General		Administration	Worship	Outreach	Pastoral	Campus	Designated	Total				
常職 General	會務 Admin	崇拜 Worship	傳道 Outreach	牧養 Pastoral	校園事工 Campus	指定費用 Designated	總數 Total					
	2,435.19						2,435					1000
	14,050.00						14,050					15,000
	1,500.00						1,500					500
	20,344.20						20,344					20,000
	156.00						156					500
	8,175.05						8,175					6,450
						6,362.23	6,362					6,000
						1,500.00	1,500					4,300
							-					1,450
	1,859.87						1,860					600
	2,370.89						2,371					55,800
	50,891	-	-	-	-	7,862	58,753					
Note												
	25,383.08						25,383					28,000
							-					500
							-					1,000
							-					-
							-					-
	3,840.00						3,840					4,000
						7,000.00	7,000					6,000
						1,500.00	1,500					4,300
	300.00						300					500
	6,680.63						6,681					7,000
			5,450.00				5,450					5,000
							-					-
		697.41					697					1,000
							-					500
	405.54						406					500
		2,272.51					2,273					2,500
	912.00						912					960
	37,521	2,970	5,450	-	-	8,500	54,441					61,760
												-
							4,312					5,960

2021 常費預算備註

財政預算包括分配給各部門的預算

1. **可豁免稅項奉獻 (Gift Aid) :** 我們鼓勵更多在英國繳稅的會友透過此計劃作奉獻。你每捐贈£1，教會可從稅務局取得25p退稅。
2. **愛心奉獻 :** 於每月聖餐主日所收集的主日獻金將有30%撥作愛心奉獻之用。而對愛心奉獻的捐款將在關愛援助基金發放。
3. **神學培訓基金 :** 每月均有弟兄姊妹恆常捐獻用於資助培訓神學生。
4. **傳道人 :** 包括聘請國語同工 (半職) 四個月、兼任牧師 (半職) 和半年全職牧師，及包括僱主應付的國民保障金 (National Insurance) 和退休金。
5. **禮堂租用 :** 包括租用樂靈活循道會堂供主日崇拜、學生、國語及女士團契。
6. **辦事處行政費 :** 包括公眾保險、信托人保險、辦事處電話、文具及影印費。
7. **專業服務費 :** 包括教會戶口獨立賬目核數員的費用及法律顧問費。

NOTES TO THE BUDGET of General Fund 2021

1. **Gift Aid :** we encourage more members who are UK taxpayers to give via the Gift Aid scheme. The Church can reclaim 25p tax on every £1 you offer, at no extra cost to you.
2. **Love Gifts :** 30% of the Sunday offering during the Joint Communion Service will be given out as Love Gifts. Donations made to this fund will be given out at Hardship Fund.
3. **Theological Training Fund :** every month there are some members who contribute regularly to this Fund for the support of Theological student.
4. **Church Worker :** the budget is for the employment of a Mandarin Church Worker (Part time) for four months, Interim Pastor (Part time) and a full time Pastor for 6 months, and includes Employer's contribution to the National Insurance and Pension scheme
5. **Hall Hire :** this includes donations for the use of Lime Walk Methodist Church on Sundays, X-Life Christian Student Fellowship and Mandarin Fellowship on Saturdays and monthly Oxford Ladies Fellowship on Wednesday
6. **Office and Administration :** includes Public liability Insurance, Trustees Indemnity Insurance, Church house telephone, stationery and photocopying.
7. **Professional Fees :** includes Independent Examiner's fee for the Church Accounts and Legal Fees.

OXFORD CHINESE CHRISTIAN CHURCH

Accounts - 31st December 2020

OXFORD CHINESE CHRISTIAN CHURCH

Registered Charity No: 291514

Accounts - 31st December 2020

INDEX

- 1-3. Report of the Trustees and General Information
- 4. Independent Examiner's Report to the Trustees
- 5. Statement of Financial Activities
- 6. Balance Sheet
- 7-10. Notes to the Accounts

**REPORT OF THE TRUSTEES
for the year ended 31st December 2020**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

Reference and Administration Details

The charity's name is Oxford Chinese Christian Church.

Charity Registration Number: 291514

Registered Office and Principal Address: 117 Lime Walk, Headington, Oxford OX3 7AD

Trustees

The Trustees who served during the year and since the year end were as follows:

Chairman	-	Mr Y H Ma
Interim Pastor	-	Mr C K Cho
Secretary	-	Dr T Lo
Treasurer	-	Ms C E Ho
Deacon	-	Mr K K Chau
Deacon	-	Mr H K Mo
Deacon	-	Mrs R Lomas
Church Worker	-	Ms Y Feng

Objectives and Activities

The main objects of the charity are the advancement of the Christian faith and education in the Chinese language and culture.

In planning the activities of the charitable company the directors have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and Performance

1. What did we set out to do in 2020

OCCC aims to spread the Gospel to people in Oxfordshire through passionate worship, appropriate teaching, active pastoral care, dedicated fellowship groups and good hospitality.

We set the following new structure in 2020 to support our objectives:

Worship: We have a diverse team of gospel singers and musicians to organise music worship in three languages, namely English, Cantonese and Mandarin. We firmly believe that passionate worship will promote great sense of engagement to new comers who may have conservative views about Christian churches as well as to established church goers who are seeking a powerful worship place to enrich their spiritual life.

Pastoral: Pastoral care is the major area to ensure healthy spiritual growth. It also supports individuals who need spiritual guidance or practical advice on difficulties encountered in their daily life. It also supports the Campus, English, Cantonese and Mandarin ministerial department.

REPORT OF THE TRUSTEES
for the year ended 31st December 2020 (continued)

Achievements and Performance (continued)

Evangelism: This department aims to organise evangelical event – hosted by OCCC or external partners. It also organises outreaches to reach out to people who do not normally hear about our church's activities.

Campus Ministry: This is to promote our student ministry to students in Oxford and to support the pastoral care of the students participating our activities.

English Ministry: This is to promote our church's activities to English speakers in Oxford and to support the pastoral care of the English speakers participating our activities.

Cantonese Ministry: This is to promote our church's activities to Cantonese speakers in Oxford and to support the pastoral care of the Cantonese speakers participating our activities.

Mandarin Ministry: This is to promote our church's activities to Mandarin speakers in Oxford and to support the pastoral care of the Mandarin speakers participating our activities.

2. **How well did we do it**

Worship: Our worship team turns to an online base team in most of 2020. Its key responsibilities are now to produce and edit online worship and sermon materials. The new online worship receives very positive feedback from church goers. It also becomes a technical support team to support online operations in other ministries.

Pastoral: Pastoral care is mainly provided online, phone or chat groups. The regular Inter-departmental meetings is a platform to share pastoral needs among our members who are cared for via the digital channels. Another objective of this department is to plan for the sermon themes in the Sunday services in order to systematically enhance church goers spiritual life. It also oversees various online Sunday school groups to allow biblical knowledge being learnt in a relax environment among children and teenagers.

Evangelism: The main way to promote the Christian faith and our church is via social media. Facebook and WhatsApp groups are created to promote the church's Sunday service and other events, including our after service virtual coffee.

Campus Ministry: We have regular weekly online fellowship targeting students in Oxford. The online format is very well received among the students.

English Ministry: It is not actively organised during the COVID19 pandemic.

Cantonese Ministry: We have regular weekly online fellowship among the Cantonese speaking participants. It size has grown significantly due to the influx of immigrants from Hong Kong.

Mandarin Ministry: We have regular weekly online fellowship among the Mandarin speaking participants.

**REPORT OF THE TRUSTEES
for the year ended 31st December 2020 (continued)**

Achievements and Performance (continued)**3. What do we expect to do over the next 12 months**

We will carry on the good work indicated above in the next 12 months. We will also aim to resume physical Sunday service as soon as most of our regular attendants are vaccinated. In addition, we have a few new projects aiming to enhance the quality of church's life among the church goers – these projects include:

- HK immigrant support group: to support the new immigrants from Hong Kong to integrate into the local community and our church.
- Leadership training: to enhance effectiveness and efficiency of the department leaders to grow the ministry that they are responsible for.
- Pastor recruitment: to actively seek a permanent church pastor to enhance the above functions in order to promote the core mission of the church.

Financial Review

The total income for the year was £61,969 and total expenditure on charitable activities amounted to £56,825.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between three and six months of expenditure. The trustees consider that this should be between £12,000 and £24,000 in general funds. The reserves are needed to meet the working capital requirement of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The current reserves are in excess of this level but the directors have earmarked significant reserves for the eventual employment of a pastor after which reserve levels will fall to more normal levels.

Structure, Governance and Management**Governing Document**

Oxford Chinese Christian Church is a registered charity and was formed under a constitution originally dated May 1984. A new constitution was approved on 28th March 2010.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

Approved by the trustees on 7th March 2021 and signed on its behalf by:

C E Ho
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Oxford Chinese Christian Church (the charitable company) for the year ended 31st December 2020.

Responsibilities and Basis of Report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

M D A Gyde FCA DChA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

22nd March 2021

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2020

				2019
Notes	General Fund £	Designated Funds £	Total £	Total £
Income from:				
4 Voluntary income	57,195	2,880	60,075	74,975
Investment income – interest received	<u>1,860</u>	<u>34</u>	<u>1,894</u>	<u>958</u>
Total income	<u>59,055</u>	<u>2,914</u>	<u>61,969</u>	<u>75,933</u>
Expenditure on:				
5 Charitable activities	<u>56,825</u>	<u>-</u>	<u>56,825</u>	<u>72,257</u>
Total expenditure	<u>56,825</u>	<u>-</u>	<u>56,825</u>	<u>72,257</u>
Net incoming resources	2,230	2,914	5,144	3,676
TOTAL FUNDS brought forward	<u>904,674</u>	<u>32,932</u>	<u>937,606</u>	<u>933,930</u>
TOTAL FUNDS carried forward	<u>£906,904</u>	<u>£35,846</u>	<u>£942,750</u>	<u>£937,606</u>

There are no recognized gains or losses other than those included in the Statement of Financial Activities.

The notes on pages 7 to 10 form part of these financial statements

OXFORD CHINESE CHRISTIAN CHURCH

6.

BALANCE SHEET		31st December 2020	2019
		£	£
Notes			
	FIXED ASSETS		
6	Tangible fixed assets	744,028	<u>746,369</u>
	CURRENT ASSETS		
	Bank account	17,564	13,636
	Deposit accounts	146,266	145,581
	Building fund accounts (designated)	<u>35,846</u>	<u>32,932</u>
		199,676	192,149
	CREDITORS: Amounts falling due within one year		
	Accruals	<u>954</u>	<u>912</u>
		<u>198,722</u>	<u>191,237</u>
	NET ASSETS	<u>£942,750</u>	<u>£937,606</u>
	Represented by:		
	GENERAL FUND	906,904	904,674
7	DESIGNATED FUNDS	<u>35,846</u>	<u>32,932</u>
		<u>£942,750</u>	<u>£937,606</u>

Approved by the Trustees on 7th March 2021 and signed on their behalf.

H K Mo
Trustee

The notes on pages 7 to 10 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1st January 2015.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) **Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

d) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

e) **Expenditure and Irrecoverable VAT**

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)

f) **Allocation of Support Costs**

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities.

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis.

h) **Debtors**

Debtors and prepayments are recognised at the settlement amounts due.

i) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

2. **Legal Status of the Charity**

Oxford Christian Chinese Church is a registered charity and was formed under a Constitution dated 28th March 2010.

3. **Transactions with Trustees**

There were no transactions with the trustees during the year which require separate disclosure within the financial statements.

4. **Voluntary Income**

Gifts and donations
Love gifts

General Fund £	Designated Funds £	Total 2020 £	Total 2019 £
57,039	2,880	59,919	74,240
156	-	156	735
<u>£57,195</u>	<u>£2,880</u>	<u>£60,075</u>	<u>£74,975</u>

OXFORD CHINESE CHRISTIAN CHURCH

9.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)

	General Fund £	Designated Funds £	Total 2020 £	Total 2019 £
5. Charitable Activities				
Church Expenditure				
Church worker	25,383	-	25,383	14,297
Children's and Youth ministry	-	-	-	170
Evangelism and outreach	-	-	-	2,893
Literature and training	-	-	-	2,129
Gifts to speakers	3,840	-	3,840	9,860
Other gifts and donations	8,500	-	8,500	10,000
Love gifts	300	-	300	600
Hall hire	5,450	-	5,450	6,920
Property expenses	6,538	-	6,538	9,436
Church events	-	-	-	4,795
Depreciation - equipment	<u>2,341</u>	-	<u>2,341</u>	<u>2,341</u>
	<u>52,352</u>	-	<u>52,352</u>	<u>63,441</u>
Administrative Expenditure				
Hospitality	697	-	697	3,234
Motor and travel	-	-	-	314
Telephone	586	-	586	578
Printing, post and stationery	108	-	108	959
Repairs and renewals	406	-	406	722
Other expenditure	1,722	-	1,722	2,097
Accountancy	<u>954</u>	-	<u>954</u>	<u>912</u>
	<u>4,473</u>	-	<u>4,473</u>	<u>8,816</u>
	<u>£56,825</u>	<u>£ -</u>	<u>£56,825</u>	<u>£72,257</u>
6. Tangible Fixed Assets				
	Freehold Property £	Fixtures & Equipment £	Total £	
Cost or Valuation				
At 31.12.20	<u>£741,685</u>	<u>£9,366</u>	<u>£751,051</u>	
Depreciation				
At 1.1.2020	-	4,682	4,682	
Charge for the year	<u>-</u>	<u>2,341</u>	<u>2,341</u>	
As at 31.12.20	<u>£ -</u>	<u>£7,023</u>	<u>£7,023</u>	
Net Book Value				
At 31.12.20	<u>£741,685</u>	<u>£2,343</u>	<u>£744,028</u>	
At 31.12.19	<u>£741,685</u>	<u>£4,684</u>	<u>£746,369</u>	

OXFORD CHINESE CHRISTIAN CHURCH

10.

**NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)**

7. Designated Funds

	Balance at 1.1.20	Income	Expenditure	Balance at 31.12.20
Building fund	<u>£32,932</u>	<u>£2,914</u>	<u>£ -</u>	<u>£35,846</u>

OXFORD CHINESE CHRISTIAN CHURCH

Accounts - 31st December 2020

OXFORD CHINESE CHRISTIAN CHURCH

Registered Charity No: 291514

Accounts - 31st December 2020

INDEX

- 1-3. Report of the Trustees and General Information
- 4. Independent Examiner's Report to the Trustees
- 5. Statement of Financial Activities
- 6. Balance Sheet
- 7-10. Notes to the Accounts

**REPORT OF THE TRUSTEES
for the year ended 31st December 2020**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

Reference and Administration Details

The charity's name is Oxford Chinese Christian Church.

Charity Registration Number: 291514

Registered Office and Principal Address: 117 Lime Walk, Headington, Oxford OX3 7AD

Trustees

The Trustees who served during the year and since the year end were as follows:

Chairman	-	Mr Y H Ma
Interim Pastor	-	Mr C K Cho
Secretary	-	Dr T Lo
Treasurer	-	Ms C E Ho
Deacon	-	Mr K K Chau
Deacon	-	Mr H K Mo
Deacon	-	Mrs R Lomas
Church Worker	-	Ms Y Feng

Objectives and Activities

The main objects of the charity are the advancement of the Christian faith and education in the Chinese language and culture.

In planning the activities of the charitable company the directors have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and Performance

1. What did we set out to do in 2020

OCCC aims to spread the Gospel to people in Oxfordshire through passionate worship, appropriate teaching, active pastoral care, dedicated fellowship groups and good hospitality.

We set the following new structure in 2020 to support our objectives:

Worship: We have a diverse team of gospel singers and musicians to organise music worship in three languages, namely English, Cantonese and Mandarin. We firmly believe that passionate worship will promote great sense of engagement to new comers who may have conservative views about Christian churches as well as to established church goers who are seeking a powerful worship place to enrich their spiritual life.

Pastoral: Pastoral care is the major area to ensure healthy spiritual growth. It also supports individuals who need spiritual guidance or practical advice on difficulties encountered in their daily life. It also supports the Campus, English, Cantonese and Mandarin ministerial department.

REPORT OF THE TRUSTEES
for the year ended 31st December 2020 (continued)

Achievements and Performance (continued)

Evangelism: This department aims to organise evangelical event – hosted by OCCC or external partners. It also organises outreaches to reach out to people who do not normally hear about our church's activities.

Campus Ministry: This is to promote our student ministry to students in Oxford and to support the pastoral care of the students participating our activities.

English Ministry: This is to promote our church's activities to English speakers in Oxford and to support the pastoral care of the English speakers participating our activities.

Cantonese Ministry: This is to promote our church's activities to Cantonese speakers in Oxford and to support the pastoral care of the Cantonese speakers participating our activities.

Mandarin Ministry: This is to promote our church's activities to Mandarin speakers in Oxford and to support the pastoral care of the Mandarin speakers participating our activities.

2. **How well did we do it**

Worship: Our worship team turns to an online base team in most of 2020. Its key responsibilities are now to produce and edit online worship and sermon materials. The new online worship receives very positive feedback from church goers. It also becomes a technical support team to support online operations in other ministries.

Pastoral: Pastoral care is mainly provided online, phone or chat groups. The regular Inter-departmental meetings is a platform to share pastoral needs among our members who are cared for via the digital channels. Another objective of this department is to plan for the sermon themes in the Sunday services in order to systematically enhance church goers spiritual life. It also oversees various online Sunday school groups to allow biblical knowledge being learnt in a relax environment among children and teenagers.

Evangelism: The main way to promote the Christian faith and our church is via social media. Facebook and WhatsApp groups are created to promote the church's Sunday service and other events, including our after service virtual coffee.

Campus Ministry: We have regular weekly online fellowship targeting students in Oxford. The online format is very well received among the students.

English Ministry: It is not actively organised during the COVID19 pandemic.

Cantonese Ministry: We have regular weekly online fellowship among the Cantonese speaking participants. It size has grown significantly due to the influx of immigrants from Hong Kong.

Mandarin Ministry: We have regular weekly online fellowship among the Mandarin speaking participants.

**REPORT OF THE TRUSTEES
for the year ended 31st December 2020 (continued)**

Achievements and Performance (continued)**3. What do we expect to do over the next 12 months**

We will carry on the good work indicated above in the next 12 months. We will also aim to resume physical Sunday service as soon as most of our regular attendants are vaccinated. In addition, we have a few new projects aiming to enhance the quality of church's life among the church goers – these projects include:

- HK immigrant support group: to support the new immigrants from Hong Kong to integrate into the local community and our church.
- Leadership training: to enhance effectiveness and efficiency of the department leaders to grow the ministry that they are responsible for.
- Pastor recruitment: to actively seek a permanent church pastor to enhance the above functions in order to promote the core mission of the church.

Financial Review

The total income for the year was £61,969 and total expenditure on charitable activities amounted to £56,825.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between three and six months of expenditure. The trustees consider that this should be between £12,000 and £24,000 in general funds. The reserves are needed to meet the working capital requirement of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The current reserves are in excess of this level but the directors have earmarked significant reserves for the eventual employment of a pastor after which reserve levels will fall to more normal levels.

Structure, Governance and Management**Governing Document**

Oxford Chinese Christian Church is a registered charity and was formed under a constitution originally dated May 1984. A new constitution was approved on 28th March 2010.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

Approved by the trustees on 7th March 2021 and signed on its behalf by:

C E Ho
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Oxford Chinese Christian Church (the charitable company) for the year ended 31st December 2020.

Responsibilities and Basis of Report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

M D A Gyde FCA DChA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

22nd March 2021

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2020

				2019
Notes	General Fund £	Designated Funds £	Total £	Total £
Income from:				
4 Voluntary income	57,195	2,880	60,075	74,975
Investment income – interest received	<u>1,860</u>	<u>34</u>	<u>1,894</u>	<u>958</u>
Total income	<u>59,055</u>	<u>2,914</u>	<u>61,969</u>	<u>75,933</u>
Expenditure on:				
5 Charitable activities	<u>56,825</u>	<u>-</u>	<u>56,825</u>	<u>72,257</u>
Total expenditure	<u>56,825</u>	<u>-</u>	<u>56,825</u>	<u>72,257</u>
Net incoming resources	2,230	2,914	5,144	3,676
TOTAL FUNDS brought forward	<u>904,674</u>	<u>32,932</u>	<u>937,606</u>	<u>933,930</u>
TOTAL FUNDS carried forward	<u>£906,904</u>	<u>£35,846</u>	<u>£942,750</u>	<u>£937,606</u>

There are no recognized gains or losses other than those included in the Statement of Financial Activities.

The notes on pages 7 to 10 form part of these financial statements

OXFORD CHINESE CHRISTIAN CHURCH

6.

BALANCE SHEET		31st December 2020		2019
		£	£	£
Notes				
	FIXED ASSETS			
6	Tangible fixed assets		744,028	<u>746,369</u>
	CURRENT ASSETS			
	Bank account	17,564		13,636
	Deposit accounts	146,266		145,581
	Building fund accounts (designated)	<u>35,846</u>		<u>32,932</u>
		199,676		192,149
	CREDITORS: Amounts falling due within one year			
	Accruals	<u>954</u>		<u>912</u>
			<u>198,722</u>	<u>191,237</u>
	NET ASSETS		<u>£942,750</u>	<u>£937,606</u>
	Represented by:			
	GENERAL FUND		906,904	904,674
7	DESIGNATED FUNDS		<u>35,846</u>	<u>32,932</u>
			<u>£942,750</u>	<u>£937,606</u>

Approved by the Trustees on 7th March 2021 and signed on their behalf.

H K Mo
Trustee

The notes on pages 7 to 10 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1st January 2015.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) **Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

d) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

e) **Expenditure and Irrecoverable VAT**

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)

f) **Allocation of Support Costs**

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities.

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis.

h) **Debtors**

Debtors and prepayments are recognised at the settlement amounts due.

i) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

2. **Legal Status of the Charity**

Oxford Christian Chinese Church is a registered charity and was formed under a Constitution dated 28th March 2010.

3. **Transactions with Trustees**

There were no transactions with the trustees during the year which require separate disclosure within the financial statements.

4. **Voluntary Income**

Gifts and donations
Love gifts

General Fund £	Designated Funds £	Total 2020 £	Total 2019 £
57,039	2,880	59,919	74,240
156	-	156	735
<u>£57,195</u>	<u>£2,880</u>	<u>£60,075</u>	<u>£74,975</u>

OXFORD CHINESE CHRISTIAN CHURCH

9.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)

	General Fund £	Designated Funds £	Total 2020 £	Total 2019 £
5. Charitable Activities				
Church Expenditure				
Church worker	25,383	-	25,383	14,297
Children's and Youth ministry	-	-	-	170
Evangelism and outreach	-	-	-	2,893
Literature and training	-	-	-	2,129
Gifts to speakers	3,840	-	3,840	9,860
Other gifts and donations	8,500	-	8,500	10,000
Love gifts	300	-	300	600
Hall hire	5,450	-	5,450	6,920
Property expenses	6,538	-	6,538	9,436
Church events	-	-	-	4,795
Depreciation - equipment	<u>2,341</u>	-	<u>2,341</u>	<u>2,341</u>
	<u>52,352</u>	-	<u>52,352</u>	<u>63,441</u>
Administrative Expenditure				
Hospitality	697	-	697	3,234
Motor and travel	-	-	-	314
Telephone	586	-	586	578
Printing, post and stationery	108	-	108	959
Repairs and renewals	406	-	406	722
Other expenditure	1,722	-	1,722	2,097
Accountancy	<u>954</u>	-	<u>954</u>	<u>912</u>
	<u>4,473</u>	-	<u>4,473</u>	<u>8,816</u>
	<u>£56,825</u>	<u>£ -</u>	<u>£56,825</u>	<u>£72,257</u>
6. Tangible Fixed Assets				
	Freehold Property £	Fixtures & Equipment £	Total £	
Cost or Valuation				
At 31.12.20	<u>£741,685</u>	<u>£9,366</u>	<u>£751,051</u>	
Depreciation				
At 1.1.2020	-	4,682	4,682	
Charge for the year	<u>-</u>	<u>2,341</u>	<u>2,341</u>	
As at 31.12.20	<u>£ -</u>	<u>£7,023</u>	<u>£7,023</u>	
Net Book Value				
At 31.12.20	<u>£741,685</u>	<u>£2,343</u>	<u>£744,028</u>	
At 31.12.19	<u>£741,685</u>	<u>£4,684</u>	<u>£746,369</u>	

OXFORD CHINESE CHRISTIAN CHURCH

10.

**NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)**

7. Designated Funds

	Balance at 1.1.20	Income	Expenditure	Balance at 31.12.20
Building fund	<u>£32,932</u>	<u>£2,914</u>	<u>£ -</u>	<u>£35,846</u>