

CHINESE CHURCH SUPPORT MINISTRIES

England & Wales · Charity number 327709

Details

Other names	CCSM
Status	Registered
Legal form	Other
Registered	1988-02-12
Register	View on the Charity Commission register

Contact

Address	Chinese Church Support Ministries Po Box 201 Haverfordwest SA61 9EY
Phone	07534 289638
Email	uk@ccsmglobal.org
Website	www.ccsmglobal.org

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION IN CHINA AND THROUGHOUT THE WORLD AMONGST CHINESE PEOPLE OR OTHERS BY WHATEVER LEGALLY CHARITABLE MEANS AND IN WHATSOEVER MANNER AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION THINK FIT.

Activities: We continue to fulfill our mandate to provide Christian teaching books for China and to provide support for the poor and needy. We have again printed and distributed one million books and have continued to work in the orphanage and amongst the poor and needy

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- **Area of benefit:** CHINA AND THROUGHOUT THE WORLD AMONGST CHINESE PEOPLE OR OTH
- China

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£177,449	£142,499	-	-
2024-03-31	£120,239	£186,825	-	-
2023-03-31	£236,093	£150,207	-	-
2022-03-31	£184,301	£191,950	-	-
2021-03-31	£138,936	£156,635	-	-

Trustees

Name	Role	Appointed
JOHN ALBERT NOBLE	Chair	2018-06-01
Jacqueline Anne Wienkamp		2018-09-21
Louisa Turton		2023-11-06
Raymond Wright		2023-11-06

Accounts

CHINESE CHURCH SUPPORT MINISTRIES

Accounts - 31st March 2025

CHINESE CHURCH SUPPORT MINISTRIES

Registered Charity No. 327709

Accounts - 31st March 2025

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**REPORT OF THE TRUSTEES
for the year ended 31st March 2025**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting Charities: Statement of Recommended Practice (second edition) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

Reference and Administration Details

The charity's name is Chinese Church Support Ministries.

Charity Registration Number: 327709

Registered Office: PO Box 201, Carmarthen, SA31 9FP

Trustees and Officers

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

A Bostock
J Noble
L Turton
J Wienkamp
R Wright

UK Director

S Simpson

Objects and Activities

The main objects of the charity are the advancement of the Christian faith, particularly in China and throughout the world amongst Chinese people.

In planning the activities of the charity, the trustees 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

We are grateful for the consistent support we have received in the last year. New supporters are being added, and we are always seeking ways to connect with others who have a heart for China.

Prayer has always been central to what we do and how we support the Chinese church and we are pleased that we continue to receive positive feedback on our monthly China Prayer Letter, 1100 of which were sent out per month. It also helps to raise awareness of our work and is a regular reminder for many supporters to pray.

Short-term teams have remained on hold because, although China has opened up its borders, the current climate for receiving foreign tourists and cultural exchange teams is still not very favourable, especially in ethnic minority areas. The Chinese government continues to increase its system of surveillance, and its revised and drastically broadened anti-espionage laws have increased the wariness of foreign visitors going into China.

REPORT OF THE TRUSTEES
for the year ended 31st March 2025 (Continued)

Achievements and Performance (continued)

Due to the Chinese government's implementation in 2022 of its policy of withdrawing all children from foster homes back into state run orphanages, our mercy work in this area continues to be unlikely to restart for the foreseeable future. We were, however, able to continue with village-based work and contribute towards the ongoing cost of providing education to around 100 children from rural villages enrolled in a sponsorship programme. It was disappointing that the Chinese government has prevented the continuation of our programme of medical relief in remote parts of China where medical care was not being provided. The programme of support for church pastors in rural China, who struggle to raise the necessary finance, has continued with nine pastors being fully supported.

The Literature work continues and all the many resources we have translated, including Bibles, are made available on Micro SD cards which fit into smart phones. This is a wonderful way of getting many resources into the hands of believers in China with 10,500 distributed during this period, and per book is much cheaper than printing. A review of existing resources and new resources that could be added is ongoing, as we seek to help meet the current needs of Christians and pastors in China. With a partnering organisation we are continuing to support the printing and supply a popular apologetic book, with 8,700 being distributed to Chinese students in this period, and will continue to do so as the demand for this book from the Chinese church networks is very high.

A new, updated book on the Church in China is being produced in order to renew awareness and interest of the needs of the Chinese church, especially since in recent years the Chinese government has intensified its control of religious activities within the country. It is hoped that this book will be published early in 2026.

We will continue to encourage prayer in the coming year, to encourage individuals to support us in any way they can, and also encourage donations for all the work, including the Literature work, which is limited by the amount of money available.

Financial Review

The total income for the year was £177,449 and total expenditure on charitable activities amounted to £142,499.

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 approximately twelve months expenditure plus a balance for projects and unforeseen expenditure. 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 trustees continued to pay close attention to the level of reserves, with a view to these being maintained at the level outlined.

The trustees recognised that the charity's reserves policy will need to be reviewed in light of the threat of charities being 'debanked'.

Governing Document

Chinese Church Support Ministries is a registered charity and was formed under a Deed of Trust dated 11th December 1987.

REPORT OF THE TRUSTEES
for the year ended 31st March 2025 (Continued)

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 6th October 2025 and signed on its behalf by:

A Bostock

.....

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Chinese Church Support Ministries for the year ended 31st March 2025.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

A P Williams BSc FCCA
A J Carter & Co Limited
Chartered Certified Accountants

22b High Street
Witney
Oxon
OX28 6RB

23rd December 2025

CHINESE CHURCH SUPPORT MINISTRIES

5.

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies	3	135,010	22,201	157,211	118,234
Other income	4	8,649	8,091	16,740	-
Investments	5	3,498	-	3,498	2,005
Total incoming resources		<u>147,157</u>	<u>30,292</u>	<u>177,449</u>	<u>120,239</u>
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	103,572	38,927	142,499	186,825
Total expenditure		<u>103,572</u>	<u>38,927</u>	<u>142,499</u>	<u>186,825</u>
Net income/(expenditure) and net movement in funds for the year		43,585	(8,635)	34,950	(66,586)
Transfer between funds		<u>(20,359)</u>	<u>20,359</u>	<u>-</u>	<u>-</u>
Net movement in funds		23,226	11,724	34,950	(66,586)
Reconciliation of funds					
Total funds brought forward		<u>298,467</u>	-	<u>298,467</u>	<u>365,053</u>
Total funds carried forward		<u>£321,693</u>	<u>£11,724</u>	<u>£333,417</u>	<u>£298,467</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

BALANCE SHEET
for the year ended 31st March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	10	6,275	7,124
Cash at bank and in hand		<u>328,570</u>	<u>292,735</u>
Total current assets		334,845	299,859
Liabilities			
Creditors falling due within one year	11	<u>1,428</u>	<u>1,392</u>
Net current assets		<u>333,417</u>	<u>298,467</u>
Total net assets	12	<u><u>333,417</u></u>	<u><u>298,467</u></u>
 The funds of the Charity			
Restricted income funds	13	11,724	-
Unrestricted income funds - General	13	78,265	298,467
Unrestricted income funds - Designated	13	<u>243,428</u>	<u>-</u>
Total unrestricted funds		<u>321,693</u>	<u>298,467</u>
Total charity funds		<u><u>£333,417</u></u>	<u><u>£298,467</u></u>

These accounts have been approved by the trustees on 6th October 2025 and signed on their behalf by:

A Bostock

.....

Trustee

The notes on pages 7 to 12 form part of these financial statements.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025

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 the Statement of Recommended Practice: Accounting and Reporting by Charities (second edition) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) **Donated Services and Facilities**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

c) **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.

d) **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.

e) **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.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

f) **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. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of supporting the ministry and activities of the charities.

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

g) **Allocation of Support Costs**

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs principally relate to the running of the UK office.

h) **Debtors**

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts 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 after allowing for any trade discounts due.

k) **Pensions**

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 9.

2. **Legal Status of the Charity**

Chinese Church Support Ministries is a registered charity and was formed under a Deed of Trust dated 11th December 1987.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

3. **Income from donations**

	2025 £	2024 £
Gifts, donations and legacies	157,211	118,234
	<u>£157,211</u>	<u>£118,234</u>

Of the £157,211 received in 2025 (2024: £118,234) £22,201 was restricted funds (2024: £nil) and £135,010 (2024: £118,234) unrestricted funds.

4. **Other income**

	2025 £	2024 £
Contributions	13,681	-
Other	3,059	-
	<u>£16,740</u>	<u>£-</u>

Of the £16,740 received in 2025 (2024: £nil) £8,091 was restricted funds (2024: £nil) and £8,649 (2024: £nil) unrestricted funds.

5. **Investment income**

	2025 £	2024 £
Interest	2,641	2,005
Dividends	857	-
	<u>£3,498</u>	<u>£2,005</u>

6. **Analysis of expenditure on charitable activities**

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Mission and ministry related costs				
Antioch Institute/Literature	16,137	-	16,137	26,158
Literature SD cards		15,169	15,169	-
Antioch Missions International	-	-	-	83,303
Ministry support	4,405	12,329	16,734	6,911
Salaries (including pension contributions)	39,959	-	39,959	42,861
Field partner and mercy work	-	11,387	11,387	4,100
Management and administration:				
Travel	6,609	-	6,609	4,104
Printing and publicity, website, social media	21,950	-	21,950	8,230
Telephone/e-mail	775	-	775	558
Postage	4,321	-	4,321	3,443
Insurance	781	-	781	737
Computer peripherals	1,304		1,304	1,149
Subscriptions	1,277	-	1,277	126
Conferences, training and meetings	2,750	-	2,750	-
Bank charges	157	42	199	40
Sundry	1,719	-	1,719	3,713
Accountancy	1,428	-	1,428	1,392
Total	<u>£103,572</u>	<u>£38,927</u>	<u>£142,499</u>	<u>£186,825</u>

The significant disparities between 2024 and 2025 figures, in regards to Antioch Missions International, Field partner and mercy work and printing, publicity, website and social media are due to revised accounting allocations.

CHINESE CHURCH SUPPORT MINISTRIES

10.

NOTES TO THE ACCOUNTS for the year ended 31st March 2025 (continued)

7. Net income/(expenditure) for the year

	2025	2024
<i>This is stated after charging:</i>	£	£
Independent examiner's fee	<u>1,428</u>	<u>1,392</u>

8. Analysis of staff costs

	2025	2024
	£	£
Salaries (including national insurance)	37,153	39,764
Pension - defined contribution scheme	<u>2,806</u>	<u>3,097</u>
	<u>£39,959</u>	<u>£42,861</u>

No employee was paid more than £60,000 in the year (2024: Nil).

9. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10. Debtors

	2025	2024
	£	£
Gift Aid	<u>6,275</u>	<u>7,124</u>
	<u>£6,275</u>	<u>£7,124</u>

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	<u>1,428</u>	<u>1,392</u>
	<u>£1,428</u>	<u>£1,392</u>

12. Analysis of net assets between funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Cash at bank and in hand	73,418	243,428	11,724	328,570
Other net current assets/(liabilities)	<u>4,847</u>	<u>-</u>	<u>-</u>	<u>4,847</u>
Total	<u>£78,265</u>	<u>£243,428</u>	<u>£11,724</u>	<u>£333,417</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

13. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 01.04.2024 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.2025 £
Bibles	-	-	-	254	254
Literature SD Cards	-	14,978	(15,186)	2,532	2,324
Pastor Support	-	1,304	(10,029)	10,994	2,269
Workers	-	2,357	(2,300)	20	77
Field Partner	-	9,747	(8,622)	-	1,125
Mercy Child Sponsorship	-	1,606	(2,790)	5,618	4,434
Mercy Dove's Wings	-	300	-	576	876
Mercy Morning Light	-	-	-	365	365
Total	£-	£30,292	£(38,927)	£20,359	£11,724

Analysis of movements in unrestricted funds

	Balance 01.04.2024 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.2025 £
General fund	249,018	112,356	(65,099)	(218,010)	78,265
<i>Designated funds</i>					-
International AMI	49,449	5,669	(18,270)	6,035	42,883
Literature (Antioch Institute)	-	6,120	(16,178)	16,923	6,865
Chinese Worker	-	23,012	(4,025)	-	18,987
Savings Account	-	-	-	85,411	85,411
Reserve Account	-	-	-	89,282	89,282
Total	£298,467	£147,157	£(103,572)	£(20,359)	£321,693

Name of unrestricted fund

Description, nature and purposes of the fund

General fund

The 'free reserves' after allowing for all designated funds.

14. Transactions with Trustees

During the year under review there have been no transactions with any of the trustees which require separate disclosure within the financial statements.

No trustees received any remuneration during the year (2024: £nil), trustee expenses of £165 (2024: £312) were paid during the year.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

15. Related Party Transactions

Michelle Simpson, the wife of the UK Director, travelled with him to Thailand, Hong Kong and Singapore. The charity incurred the costs of her flights which amounted to £1,800. She spoke and participated in a relevant training event and supported him in building new relationships and potential new ministry opportunities. The trustees have considered whether a benefit in kind has been incurred.

Accounts

CHINESE CHURCH SUPPORT MINISTRIES

Accounts - 31st March 2024

CHINESE CHURCH SUPPORT MINISTRIES

Registered Charity No. 327709

Accounts - 31st March 2024

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- 1-2. Trustees' Report and General Information
- 3. Independent Examiner's Report
- 4. Statement of Financial Activities
- 5. Balance Sheet
- 6-9. Notes to the Accounts

The following pages are not part of the statutory accounts:

- 10. Income and Expenditure Account - General Fund
- 11. Income and Expenditure Account - Designated Funds

**REPORT OF THE TRUSTEES
for the year ended 31st March 2024**

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The financial statements have been prepared in accordance with the accounting policies set out in the note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting Charities: Statement of Recommended Practice (second edition) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

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Registered Office: PO Box 201, Carmarthen SA31 6FP

Trustees and Officers

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

A Bostock
J Noble
L Turton (appointed November 2023)
J Wienkamp
R Wright (appointed November 2023)

UK Director

M Wells (retired November 2023)
S Simpson (appointed October 2023)

Objects and Activities

The main objects of the charity are the advancement of the Christian faith, particularly in China and throughout the world amongst Chinese people.

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

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REPORT OF THE TRUSTEES
for the year ended 31st March 2024 (Continued)

Achievements and Performance (continued)

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Financial Review

The total income for the year was £120,239 and total expenditure on charitable activities amounted to £186,825.

Reserves Policy

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The trustees recognised that the charity's reserves policy will need to be reviewed in light of the threat of charities being 'debanked'.

Governing Document

Chinese Church Support Ministries is a registered charity and was formed under a Deed of Trust dated 11th December 1987.

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 12th December 2024 and signed on its behalf by:

A Bostock

.....
A Bostock - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Chinese Church Support Ministries for the year ended 31st March 2024.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

A P Williams BSc FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

17th December 2024

CHINESE CHURCH SUPPORT MINISTRIES

4.

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st March 2024

2023

		Unrestricted Funds £	Designated Funds £	Total £	Total £
Notes					
Income from:					
3	Voluntary income	89,223	29,011	118,234	235,569
4	Investment income	<u>2,005</u>	<u>-</u>	<u>2,005</u>	<u>524</u>
	Total incoming resources	<u>91,228</u>	<u>29,011</u>	<u>120,239</u>	<u>236,093</u>
Expenditure on:					
5	Charitable activities	<u>103,522</u>	<u>83,303</u>	<u>186,825</u>	<u>150,207</u>
	Total expenditure	<u>103,522</u>	<u>83,303</u>	<u>186,825</u>	<u>150,207</u>
	Net income/expenditure	(12,294)	(54,292)	(66,586)	85,886
	Transfers between funds	<u>(27,100)</u>	<u>27,100</u>	<u>-</u>	<u>-</u>
	Net movement in funds	(39,394)	(27,192)	(66,586)	85,886
	TOTAL FUNDS brought forward	<u>288,412</u>	<u>76,641</u>	<u>365,053</u>	<u>279,167</u>
	TOTAL FUNDS carried forward	<u>£249,018</u>	<u>£49,449</u>	<u>£298,467</u>	<u>£365,053</u>

The notes on pages 6 to 9 form part of these financial statements.

CHINESE CHURCH SUPPORT MINISTRIES

5.

BALANCE SHEET	31st March 2024	2023
	£	£
CURRENT ASSETS		
Debtors	7,124	7,100
Bank accounts	243,286	282,668
Antioch Ministries bank account	<u>49,449</u>	<u>76,641</u>
	299,859	366,409
CURRENT LIABILITIES		
Creditors and accruals	<u>(1,392)</u>	<u>(1,356)</u>
NET ASSETS	<u>£298,467</u>	<u>£365,053</u>
 Represented by:		
GENERAL FUND	249,018	288,412
DESIGNATED FUNDS	<u>49,449</u>	<u>76,641</u>
	<u>£298,467</u>	<u>£365,053</u>

These accounts have been approved by the trustees on 12th December 2024 and signed on their behalf by:

A Bostock

.....

A Bostock - Trustee

The notes on pages 6 to 9 form part of these financial statements.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024

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 the Statement of Recommended Practice: Accounting and Reporting by Charities (second edition) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) **Donated Services and Facilities**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

c) **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.

d) **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.

e) **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.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024 (continued)

f) 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. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of supporting the ministry and activities of the charities.

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

g) Allocation of Support Costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs principally relate to the running of the UK office.

h) Debtors

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts 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 after allowing for any trade discounts due.

k) Pensions

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 9.

2. Legal Status of the Charity

Chinese Church Support Ministries is a registered charity and was formed under a Deed of Trust dated 11th December 1987.

CHINESE CHURCH SUPPORT MINISTRIES

8.

NOTES TO THE ACCOUNTS for the year ended 31st March 2024 (continued)

	Unrestricted Funds £	Designated Funds £	2024 Total £	2023 Total £
3. Voluntary Income				
Gifts and donations	£89,223	£29,011	£118,234	£235,569
4. Investment Income				
Interest received	£2,005	£ -	£2,005	£524
5. Charitable Activities				
Missions and Ministry Support costs	75,930	83,303	159,233	111,111
Publicity	7,886	-	7,886	12,729
Designated and other gifts	4,100	-	4,100	13,840
Travel costs	4,104	-	4,104	3,431
Office costs	5,082	-	5,082	5,825
Sundry expenses and subscriptions	4,988	-	4,988	1,865
Bank charges	40	-	40	50
Accountancy	1,392	-	1,392	1,356
	£103,522	£83,303	£186,825	£150,207
6. Staff Costs			2024 £	2023 £
Salaries (including national insurance)			39,764	35,208
Pension - defined contribution scheme			3,097	2,404

No employee was paid more than £60,000 in the year (2023: Nil).

The average number of staff employed by the charity during the year was as follows:

	2024	2023
Mission and support and management and administration	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

7. Designated Funds

Designated funds relate to Antioch Ministries.

8. Transactions with Trustees

During the year there have been no transactions with any of the trustees which require separate disclosure within the financial statements.

No Trustees received any remuneration during the year (2023: £Nil), trustee expenses of £312 were paid during the year.

CHINESE CHURCH SUPPORT MINISTRIES

9.

NOTES TO THE ACCOUNTS for the year ended 31st March 2024 (continued)

9. Debtors

	2024	2023
	£	£
Gift aid	<u>7,124</u>	<u>7,100</u>
	<u>£7,124</u>	<u>£7,100</u>

10. Creditors

	2024	2023
	£	£
Accruals	<u>1,392</u>	<u>1,356</u>
	<u>£1,392</u>	<u>£1,356</u>

11. Analysis of Charitable Funds

Analysis of movements in designated funds

	Balance 1.4.2023	Incoming resources	Resources expended	Transfers	Funds 31.3.2024
	£	£	£	£	£
Antioch Ministries	<u>76,641</u>	<u>29,011</u>	<u>(83,303)</u>	<u>27,100</u>	<u>49,449</u>
	<u>£76,641</u>	<u>£29,011</u>	<u>£(83,303)</u>	<u>£27,100</u>	<u>£49,449</u>

Analysis of movements in unrestricted funds

	Balance 1.4.2023	Incoming resources	Resources expended	Transfers	Funds 31.3.2024
	£	£	£	£	£
General fund	<u>288,412</u>	<u>91,228</u>	<u>(103,522)</u>	<u>(27,100)</u>	<u>249,018</u>
	<u>£288,412</u>	<u>£91,228</u>	<u>£(103,522)</u>	<u>£(27,100)</u>	<u>£249,018</u>

CHINESE CHURCH SUPPORT MINISTRIES
INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st March 2024

10.

	£	£	2023 £
GENERAL FUND			
Gifts and Donations			
Donations		46,745	188,710
Antioch Institute		-	-
Bibles and literature		26,373	11,462
Mercy missions		2,499	2,803
Designated income		7,925	8,300
Interest received		2,005	524
Other income		<u>5,681</u>	<u>14,283</u>
		91,228	<u>226,082</u>
Direct Charitable Expenditure			
Mission and ministry related costs			
Antioch Institute	26,158		69
Ministry support	6,911		7,285
Salaries (including pension contributions)	42,861		37,612
Other gifts and mercy work	4,100		13,840
Travel	4,104		3,431
Printing and publicity	7,886		12,729
Telephone and email	558		808
Postage	<u>3,443</u>		<u>4,351</u>
	96,021		<u>80,125</u>
Management and Administration			
Insurance	737		666
Printing and stationery	344		-
Subscriptions	126		350
Training	-		-
Bank charges	40		50
Accountancy	1,392		1,356
Computer peripherals	1,149		1,231
Sundry	<u>3,713</u>		<u>284</u>
	7,501		<u>3,937</u>
		<u>103,522</u>	<u>84,062</u>
SURPLUS for the year		<u>£(12,294)</u>	<u>£142,020</u>

CHINESE CHURCH SUPPORT MINISTRIES

11.

**INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st March 2024**

	£	2023 £
Designated fund - Antioch Ministries		
INCOME		
From General fund	27,100	49,024
Other bases and donations	5,636	8,063
Other income	<u>23,375</u>	<u>1,948</u>
	56,111	59,035
EXPENDITURE		
Direct charitable	<u>83,303</u>	<u>66,145</u>
Deficit for the year	(27,192)	(7,110)
Balance brought forward	<u>76,641</u>	<u>83,751</u>
Balance carried forward	<u>£49,449</u>	<u>£76,641</u>

Accounts

CHINESE CHURCH SUPPORT MINISTRIES

Registered Charity No. 327709

Accounts - 31st March 2023

INDEX

- 1-2. Trustees' Report and General Information
- 3. Independent Examiner's Report
- 4. Statement of Financial Activities
- 5. Balance Sheet
- 6-9. Notes to the Accounts

The following pages are not part of the statutory accounts:

- 10. Income and Expenditure Account - General Fund
- 11. Income and Expenditure Account - Designated Funds

**REPORT OF THE TRUSTEES
for the year ended 31st March 2023**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting Charities: Statement of Recommended Practice (second edition) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

Reference and Administration Details

The charity's name is Chinese Church Support Ministries.

Charity Registration Number: 327709

Registered Office: PO Box 5857, Sheffield S10 9GG

Trustees and Officers

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

A Bostock
J Noble
J Wienkamp

UK Director - M Wells

Objects and Activities

The main objects of the charity are the advancement of the Christian faith, particularly in China and throughout the world amongst Chinese people.

In planning the activities of the charity, the trustees 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

We are grateful for the consistent support we have received in the last year. New supporters are being added, and exhibitions and conferences have returned to the public arena.

Prayer has always been central to what we do and how we support the Chinese church and we are pleased that we continue to receive positive feedback on our monthly China Prayer Letter. It also helps to raise awareness of our work and is a regular reminder for many supporters to pray.

Short term teams have remained on hold until China opened up its borders, which it did earlier in 2023. We are now planning new activities for 2024 onwards.

Our partnerships to work with children many who have special needs, has mainly stopped due to the Chinese government policy of withdrawing all children back into state run orphanages. There is still opportunity for village based work and some sponsorship. We are also able to provide medical relief in remote parts of China where medical care is not otherwise provided. The programme of support for Pastors in China, who struggle to raise the finance is continuing and is well funded.

REPORT OF THE TRUSTEES
for the year ended 31st March 2023 (Continued)

Achievements and Performance (continued)

The Literature work continues and all the many resources we have translated including Bibles are made available on Micro SD cards which fit into smart phones. This is fantastic way of getting many resources into the hands of believers in China, and per book is much cheaper than printing. Additional resources are being researched in preparation to adding them onto the SD card.

We will continue to encourage prayer in the coming year, to encourage individuals to support us in any way they can, and also encourage donations for all the work including the Literature work which is limited by the amount of money available.

Financial Review

The total income for the year was £236,093 and total expenditure on charitable activities amounted to £150,207.

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 approximately twelve months expenditure plus a balance for projects and unforeseen expenditure. 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 trustees continued to pay close attention to the level of reserves, with a view to these being maintained at the level outlined.

Governing Document

Chinese Church Support Ministries is a registered charity and was formed under a Deed of Trust dated 11th December 1987.

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 20th July 2023 and signed on its behalf by:

J Noble

.....

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Chinese Church Support Ministries for the year ended 31st March 2023.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

A P Williams BSc FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

26th October 2023

CHINESE CHURCH SUPPORT MINISTRIES

4.

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st March 2023

2022

		Unrestricted Funds £	Designated Funds £	Total £	Total £
Notes					
Income from:					
3	Voluntary income	225,558	10,011	235,569	184,052
4	Investment income	<u>524</u>	<u>-</u>	<u>524</u>	<u>249</u>
	Total incoming resources	<u>226,082</u>	<u>10,011</u>	<u>236,093</u>	<u>184,301</u>
Expenditure on:					
5	Charitable activities	<u>84,062</u>	<u>66,145</u>	<u>150,207</u>	<u>191,950</u>
	Total expenditure	<u>84,062</u>	<u>66,145</u>	<u>150,207</u>	<u>191,950</u>
	Net income/expenditure	142,020	(56,134)	85,886	(7,649)
	Transfers between funds	<u>(49,024)</u>	<u>49,024</u>	<u>-</u>	<u>-</u>
	Net movement in funds	92,996	(7,110)	85,886	(7,649)
	TOTAL FUNDS brought forward	<u>195,416</u>	<u>83,751</u>	<u>279,167</u>	<u>286,816</u>
	TOTAL FUNDS carried forward	<u>£288,412</u>	<u>£76,641</u>	<u>£365,053</u>	<u>£279,167</u>

The notes on pages 6 to 9 form part of these financial statements.

CHINESE CHURCH SUPPORT MINISTRIES

5.

BALANCE SHEET	31st March 2023	2022
	£	£
CURRENT ASSETS		
Debtors	7,100	5,959
Bank accounts	282,668	190,777
Antioch Ministries bank account	<u>76,641</u>	<u>83,751</u>
	366,409	280,487
CURRENT LIABILITIES		
Creditors and accruals	<u>(1,356)</u>	<u>(1,320)</u>
NET ASSETS	<u>£365,053</u>	<u>£279,167</u>
 Represented by:		
GENERAL FUND	288,412	195,416
DESIGNATED FUNDS	<u>76,641</u>	<u>83,751</u>
	<u>£365,053</u>	<u>£279,167</u>

These accounts have been approved by the trustees on 2023 and signed on their behalf by:

.....
J Noble - Trustee

The notes on pages 6 to 9 form part of these financial statements.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023

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 the Statement of Recommended Practice: Accounting and Reporting by Charities (second edition) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

c) 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.

d) 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.

e) 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.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023 (continued)

f) 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. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of supporting the ministry and activities of the charities.

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

g) Allocation of Support Costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs principally relate to the running of the UK office.

h) Debtors

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts 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 after allowing for any trade discounts due.

k) Pensions

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 9.

2. Legal Status of the Charity

Chinese Church Support Ministries is a registered charity and was formed under a Deed of Trust dated 11th December 1987.

CHINESE CHURCH SUPPORT MINISTRIES

8.

NOTES TO THE ACCOUNTS for the year ended 31st March 2023 (continued)

	Unrestricted Funds £	Designated Funds £	2023 Total £	2022 Total £
3. Voluntary Income				
Gifts and donations	<u>£225,558</u>	<u>£10,011</u>	<u>£235,569</u>	<u>£184,052</u>
4. Investment Income				
Interest received	<u>£524</u>	<u>£ -</u>	<u>£524</u>	<u>£249</u>
5. Charitable Activities				
Missions and Ministry Support costs	44,966	66,145	111,111	165,745
Publicity	12,729	-	12,729	11,353
Designated and other gifts	13,840	-	13,840	6,078
Travel costs	3,431	-	3,431	1,104
Office costs	5,825	-	5,825	5,102
Sundry expenses and subscriptions	1,865	-	1,865	1,136
Bank charges	50	-	50	100
Accountancy	<u>1,356</u>	<u>-</u>	<u>1,356</u>	<u>1,332</u>
	<u>£84,062</u>	<u>£66,145</u>	<u>£150,207</u>	<u>£191,950</u>
6. Staff Costs			2023	2022
			£	£
Salaries (including national insurance)			35,208	31,839
Pension - defined contribution scheme			2,404	2,152

No employee was paid more than £60,000 in the year (2022: Nil).

The average number of staff employed by the charity during the year was as follows:

	2023	2022
Mission and support and management and administration	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

7. Designated Funds

Designated funds relate to Antioch Ministries.

8. Transactions with Trustees

During the year there have been no transactions with any of the trustees which require separate disclosure within the financial statements.

No Trustees received any remuneration or were paid any expenses during the year (2022: £Nil).

CHINESE CHURCH SUPPORT MINISTRIES

9.

NOTES TO THE ACCOUNTS for the year ended 31st March 2023 (continued)

9. Debtors

	2023	2022
	£	£
Gift aid	<u>7,100</u>	<u>5,959</u>
	<u>£7,100</u>	<u>£5,959</u>

10. Creditors

	2023	2022
	£	£
Accruals	<u>1,356</u>	<u>1,320</u>
	<u>£1,356</u>	<u>£1,320</u>

11. Analysis of Charitable Funds

Analysis of movements in designated funds

	Balance 1.4.2022	Incoming resources	Resources expended	Transfers	Funds 31.3.2023
	£	£	£	£	£
Antioch Ministries	<u>83,751</u>	<u>10,011</u>	<u>(66,145)</u>	<u>49,024</u>	<u>76,641</u>
	<u>£83,751</u>	<u>£10,011</u>	<u>£(66,145)</u>	<u>£49,024</u>	<u>£76,641</u>

Analysis of movements in unrestricted funds

	Balance 1.4.2022	Incoming resources	Resources expended	Transfers	Funds 31.3.2023
	£	£	£	£	£
General fund	<u>195,416</u>	<u>226,082</u>	<u>(84,062)</u>	<u>(49,024)</u>	<u>288,412</u>
	<u>£195,416</u>	<u>£226,082</u>	<u>£(84,062)</u>	<u>£(49,024)</u>	<u>£288,412</u>

CHINESE CHURCH SUPPORT MINISTRIES
INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st March 2023

10.

	£	£	2022 £
GENERAL FUND			
Gifts and Donations			
Donations		188,710	112,463
Antioch Institute		-	-
Bibles and literature		11,462	30,226
Mercy missions		2,803	4,315
Designated income		8,300	3,185
Interest received		524	249
Other income		<u>14,283</u>	<u>11,189</u>
		226,082	<u>161,627</u>
Direct Charitable Expenditure			
Mission and ministry related costs			
Antioch Institute	69		59,992
Ministry support	7,285		26,197
Salaries (including pension contributions)	37,612		33,991
Other gifts and mercy work	13,840		6,078
Travel	3,431		1,104
Printing and publicity	12,729		11,353
Telephone and email	808		843
Postage	<u>4,351</u>		<u>2,413</u>
	80,125		<u>141,971</u>
Management and Administration			
Insurance	666		442
Printing and stationery	-		1,404
Subscriptions	350		949
Training	-		-
Bank charges	50		100
Accountancy	1,356		1,332
Computer peripherals	1,231		33
Sundry	<u>284</u>		<u>154</u>
	3,937		<u>4,414</u>
		<u>84,062</u>	<u>146,385</u>
SURPLUS for the year		<u>£142,020</u>	<u>£15,242</u>

CHINESE CHURCH SUPPORT MINISTRIES

11.

**INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st March 2023**

	£	2022 £
Designated fund - Antioch Ministries		
INCOME		
From General fund	49,024	6,500
Other bases and donations	8,063	6,451
Other income	<u>1,948</u>	<u>16,223</u>
	59,035	29,174
EXPENDITURE		
Direct charitable	<u>66,145</u>	<u>45,565</u>
Deficit for the year	(7,110)	(16,391)
Balance brought forward	<u>83,751</u>	<u>100,142</u>
Balance carried forward	<u>£76,641</u>	<u>£83,751</u>

CHINESE CHURCH SUPPORT MINISTRIES

Accounts - 31st March 2023

Accounts

CHINESE CHURCH SUPPORT MINISTRIES

Registered Charity No. 327709

Accounts - 31st March 2022

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- 1-2. Trustees' Report and General Information
- 3. Independent Examiner's Report
- 4. Statement of Financial Activities
- 5. Balance Sheet
- 6-9. Notes to the Accounts

The following pages are not part of the statutory accounts:

- 10. Income and Expenditure Account - General Fund
- 11. Income and Expenditure Account - Designated Funds

**REPORT OF THE TRUSTEES
for the year ended 31st March 2022**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting Charities: Statement of Recommended Practice (second edition) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

Reference and Administration Details

The charity's name is Chinese Church Support Ministries.

Charity Registration Number: 327709

Registered Office: PO Box 5857, Sheffield S10 9GG

Trustees and Officers

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

A Bostock
J Noble
J Wienkamp

UK Director - M Wells

Objects and Activities

The main objects of the charity are the advancement of the Christian faith, particularly in China and throughout the world amongst Chinese people.

In planning the activities of the charity, the trustees 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

We are grateful for the consistent support we have received both during and following the pandemic. New supporters are being added, and now that exhibitions and conferences can meet in person it is hoped that new names will be added as before the pandemic.

Prayer has always been central to what we do and how we support the Chinese church and we are pleased that we continue to receive positive feedback on our monthly China Prayer Letter. It also helps to raise awareness of our work and is a regular reminder for many supporters to pray.

Our short term teams were put on hold during the pandemic. China still has a 'zero-Covid' policy and so travel into China is impossible for short trips. We therefore will plan these activities when possible.

We are able with partners to continue the work with children many who have special needs, through foster homes, orphanages and welfare centres. A sponsorship programme for children is available and we are grateful for those regular sponsors and are always able to include more sponsors. We are also able to provide medical relief in remote parts of China where medical care is not otherwise provided. The programme of support for Pastors in China, who struggle to raise the finance is continuing and is well funded.

REPORT OF THE TRUSTEES
for the year ended 31st March 2022 (Continued)

Achievements and Performance (continued)

The Literature work continues and all the many resources we have translated including Bibles are made available on Micro SD cards which fit into smart phones. This is fantastic way of getting many resources into the hands of believers in China, and per book is much cheaper than printing. Additional resources are being researched in preparation to adding them onto the SD card.

We will continue to encourage prayer in the coming year, to encourage individuals to support us in any way they can, and also encourage donations for all the work including the Literature work which is limited by the amount of money available. We will also continue in the children's work and the medical work and promote the opportunities available.

Financial Review

The total income for the year was £184,301 and total expenditure on charitable activities amounted to £191,950.

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 approximately twelve months expenditure plus a balance for projects and unforeseen expenditure. 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. Whilst income funds stand at £195,416 a designation of £20,000 has been set aside for the specific projects. The present level of reserves available to the charity have been reviewed in 2022 and some of these reserves have been released into specific projects. The exact amounts will be determined during the current year but will still leave a prudent reserve amount.

Governing Document

Chinese Church Support Ministries is a registered charity and was formed under a Deed of Trust dated 11th December 1987.

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 21st July 2022 and signed on its behalf by:

A Bostock

.....

A Bostock - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Chinese Church Support Ministries for the year ended 31st March 2022.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

A P Williams BSc FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

1st August 2022

CHINESE CHURCH SUPPORT MINISTRIES

4.

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st March 2022

2021

		Unrestricted Funds £	Designated Funds £	Total £	Total £
Notes					
Income from:					
3	Voluntary income	161,378	22,674	184,052	138,322
4	Investment income	<u>249</u>	<u>-</u>	<u>249</u>	<u>614</u>
	Total incoming resources	<u>161,627</u>	<u>22,674</u>	<u>184,301</u>	<u>138,936</u>
Expenditure on:					
5	Charitable activities	<u>146,385</u>	<u>45,565</u>	<u>191,950</u>	<u>156,635</u>
	Total expenditure	<u>146,385</u>	<u>45,565</u>	<u>191,950</u>	<u>156,635</u>
	Net income/expenditure	15,242	(22,891)	(7,649)	(17,699)
	Transfers between funds	<u>(6,500)</u>	<u>6,500</u>	<u>-</u>	<u>-</u>
	Net movement in funds	8,742	(16,391)	(7,649)	(17,699)
	TOTAL FUNDS brought forward	<u>186,674</u>	<u>100,142</u>	<u>286,816</u>	<u>304,515</u>
	TOTAL FUNDS carried forward	<u>£195,416</u>	<u>£83,751</u>	<u>£279,167</u>	<u>£286,816</u>

The notes on pages 6 to 9 form part of these financial statements.

CHINESE CHURCH SUPPORT MINISTRIES

5.

BALANCE SHEET	31st March 2022	2021
	£	£
CURRENT ASSETS		
Debtors	5,959	6,201
Bank accounts	190,777	181,757
Antioch Ministries bank account	<u>83,751</u>	<u>100,142</u>
	280,487	288,100
CURRENT LIABILITIES		
Creditors and accruals	<u>(1,320)</u>	<u>(1,284)</u>
NET ASSETS	<u>£279,167</u>	<u>£286,816</u>
 Represented by:		
GENERAL FUND	195,416	186,674
DESIGNATED FUNDS	<u>83,751</u>	<u>100,142</u>
	<u>£279,167</u>	<u>£286,816</u>

These accounts have been approved by the trustees on 21st July 2022 and signed on their behalf by:

A Bostock

.....

A Bostock - Trustee

The notes on pages 6 to 9 form part of these financial statements.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022

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 the Statement of Recommended Practice: Accounting and Reporting by Charities (second edition) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) **Donated Services and Facilities**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

c) **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.

d) **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.

e) **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.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

f) 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. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of supporting the ministry and activities of the charities.

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

g) Allocation of Support Costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs principally relate to the running of the UK office.

h) Debtors

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts 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 after allowing for any trade discounts due.

k) Pensions

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 9.

2. Legal Status of the Charity

Chinese Church Support Ministries is a registered charity and was formed under a Deed of Trust dated 11th December 1987.

CHINESE CHURCH SUPPORT MINISTRIES

8.

NOTES TO THE ACCOUNTS for the year ended 31st March 2022 (continued)

	Unrestricted Funds £	Designated Funds £	2022 Total £	2021 Total £
3. Voluntary Income				
Gifts and donations	<u>£161,378</u>	<u>£22,674</u>	<u>£184,052</u>	<u>£138,322</u>
4. Investment Income				
Interest received	<u>£249</u>	<u>£ -</u>	<u>£249</u>	<u>£614</u>
5. Charitable Activities				
Missions and Ministry Support costs	120,180	45,565	165,745	139,604
Publicity	11,353	-	11,353	5,631
Designated and other gifts	6,078	-	6,078	3,705
Travel costs	1,104	-	1,104	(2,221)
Office costs	5,102	-	5,102	5,773
Sundry expenses and subscriptions	1,136	-	1,136	2,784
Bank charges	100	-	100	75
Accountancy	<u>1,332</u>	<u>-</u>	<u>1,332</u>	<u>1,284</u>
	<u>£146,385</u>	<u>£45,565</u>	<u>£191,950</u>	<u>£156,635</u>
6. Staff Costs			2022 £	2021 £
Salaries (including national insurance)			31,839	30,066
Pension - defined contribution scheme			2,152	2,118

No employee was paid more than £60,000 in the year (2021: Nil).

The average number of staff employed by the charity during the year was as follows:

	2022	2021
Mission and support and management and administration	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

7. Designated Funds

Designated funds relate to Antioch Ministries.

8. Transactions with Trustees

During the year there have been no transactions with any of the trustees which require separate disclosure within the financial statements.

No Trustees received any remuneration or were paid any expenses during the year (2021: £Nil).

CHINESE CHURCH SUPPORT MINISTRIES

9.

NOTES TO THE ACCOUNTS for the year ended 31st March 2022 (continued)

9. Debtors

	2022	2021
	£	£
Gift aid	<u>5,959</u>	<u>6,201</u>
	<u>£5,959</u>	<u>£6,201</u>

10. Creditors

	2022	2021
	£	£
Accruals	<u>1,320</u>	<u>1,284</u>
	<u>£1,320</u>	<u>£1,284</u>

11. Analysis of Charitable Funds

Analysis of movements in designated funds

	Balance 1.4.2021	Incoming resources	Resources expended	Transfers	Funds 31.3.2022
	£	£	£	£	£
Antioch Ministries	<u>100,142</u>	<u>22,674</u>	<u>45,565</u>	<u>6,500</u>	<u>83,751</u>
	<u>£100,142</u>	<u>£22,674</u>	<u>£45,565</u>	<u>£6,500</u>	<u>£83,751</u>

Analysis of movements in unrestricted funds

	Balance 1.4.2021	Incoming resources	Resources expended	Transfers	Funds 31.3.2022
	£	£	£	£	£
General fund	<u>186,674</u>	<u>161,627</u>	<u>146,385</u>	<u>(6,500)</u>	<u>195,416</u>
	<u>£186,674</u>	<u>£161,627</u>	<u>£146,385</u>	<u>£(6,500)</u>	<u>£195,416</u>

CHINESE CHURCH SUPPORT MINISTRIES
INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st March 2022

10.

	£	£	2021 £
GENERAL FUND			
Gifts and Donations			
Donations		112,463	95,018
Antioch Institute		-	-
Bibles and literature		30,226	24,493
Mercy missions		4,315	4,025
Designated income		3,185	5,762
Interest received		249	614
Other income		<u>11,189</u>	<u>2,350</u>
		161,627	<u>132,262</u>
Direct Charitable Expenditure			
Mission and ministry related costs			
Antioch Institute	59,992		65,796
Ministry support	26,197		7,699
Salaries (including pension contributions)	33,991		32,185
Other gifts and mercy work	6,078		3,705
Travel	1,104		(2,221)
Printing and publicity	11,353		5,631
Telephone and email	843		466
Postage	<u>2,413</u>		<u>3,051</u>
	141,971		<u>116,312</u>
Management and Administration			
Insurance	442		539
Printing and stationery	1,404		1,718
Subscriptions	949		889
Training	-		1,530
Bank charges	100		75
Accountancy	1,332		1,284
Computer peripherals	33		261
Sundry	<u>154</u>		<u>103</u>
	4,414		<u>6,399</u>
		<u>146,385</u>	<u>122,711</u>
(DEFICIT) for the year		<u>£15,242</u>	<u>£9,551</u>

CHINESE CHURCH SUPPORT MINISTRIES

11.

INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st March 2022

	£	2021 £
Designated fund - Antioch Ministries		
INCOME		
From General fund	6,500	13,000
Other bases and donations	6,451	6,351
Other income	<u>16,223</u>	<u>323</u>
	29,174	19,674
EXPENDITURE		
Direct charitable	<u>45,565</u>	<u>33,924</u>
Deficit for the year	(16,391)	(14,250)
Balance brought forward	<u>100,142</u>	<u>114,392</u>
Balance carried forward	<u>£83,751</u>	<u>£100,142</u>

CHINESE CHURCH SUPPORT MINISTRIES

Accounts - 31st March 2022

Accounts

CHINESE CHURCH SUPPORT MINISTRIES

Registered Charity No. 327709

Accounts - 31st March 2021

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- 1-2. Trustees' Report and General Information
- 3. Independent Examiner's Report
- 4. Statement of Financial Activities
- 5. Balance Sheet
- 6-9. Notes to the Accounts

The following pages are not part of the statutory accounts:

- 10. Income and Expenditure Account - General Fund
- 11. Income and Expenditure Account - Designated Funds

**REPORT OF THE TRUSTEES
for the year ended 31st March 2021**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting Charities: Statement of Recommended Practice (second edition) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

Reference and Administration Details

The charity's name is Chinese Church Support Ministries.

Charity Registration Number: 327709

Registered Office: PO Box 5857, Sheffield S10 9GG

Trustees and Officers

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

A Bostock
J Noble
I Collier (resigned 26th March 2021)
J Wienkamp

UK Director - M Wells

Objects and Activities

The main objects of the charity are the advancement of the Christian faith, particularly in China and throughout the world amongst Chinese people.

In planning the activities of the charity the trustees 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

We continue to be encouraged by consistent support which has continued throughout the pandemic. New supporters are being added, but at a slower rate than in recent times. This is due to the pandemic which caused all exhibitions and conferences to be cancelled.

Prayer has always been central to what we do and how we support the Chinese church and we are pleased that we continue to receive positive feedback on our monthly China Prayer Letter. It also helps to raise awareness of our work and is a regular reminder for many supporters to pray.

Our short term teams have had to be put on hold while the pandemic continues. We are looking forward to being able to restart these teams, once travel is safe and permitted.

We are able with partners to continue the work with children many who have special needs, through foster homes, orphanages and welfare centres. A sponsorship programme for children is available and we are grateful for those regular sponsors and are always able to include more sponsors. We are also able to provide medical relief in remote parts of China where medical care is not otherwise provided. We have recently started a new programme of support for Pastors in China, who struggle to raise the finance to live.

REPORT OF THE TRUSTEES
for the year ended 31st March 2021 (Continued)

Achievements and Performance (continued)

The Literature work continues and all the many resources we have translated including Bibles are made available on Micro SD cards which fit into smart phones. This is fantastic way of getting many resources into the hands of believers in China, and per book is much cheaper than printing. Additional resources are being researched in preparation to adding them onto the SD card.

We will continue to encourage prayer in the coming year, to encourage individuals to join a short term team, and also encourage donations for all the work including the Literature work which is limited by the amount of money available. We will also continue in the children's work and the medical work and promote the opportunities available.

Financial Review

The total income for the year was £138,936 and total expenditure on charitable activities amounted to £156,635.

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 approximately twelve months expenditure plus a balance for projects and unforeseen expenditure. 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. Whilst income funds stand at £186,674 a designation of £11,479 has been set aside for the specific projects. The present level of reserves available to the charity have been reviewed in 2021 and it is believed that some of these reserves can be released into specific projects. The exact amounts will be determined during the current year but will still leave a prudent reserve amount.

Governing Document

Chinese Church Support Ministries is a registered charity and was formed under a Deed of Trust dated 11th December 1987.

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 August 2021 and signed on its behalf by:

A Bostock

.....

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Chinese Church Support Ministries for the year ended 31st March 2021.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

A P Williams BSc FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

20th August 2021

CHINESE CHURCH SUPPORT MINISTRIES

4.

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st March 2021

2020

		Unrestricted Funds £	Designated Funds £	Total £	Total £
Notes					
Income from:					
3	Voluntary income	131,648	6,674	138,322	159,761
4	Investment income	<u>614</u>	<u>-</u>	<u>614</u>	<u>621</u>
	Total incoming resources	<u>132,262</u>	<u>6,674</u>	<u>138,936</u>	<u>160,382</u>
Expenditure on:					
5	Charitable activities	<u>122,711</u>	<u>33,924</u>	<u>156,635</u>	<u>176,645</u>
	Total expenditure	<u>122,711</u>	<u>33,924</u>	<u>156,635</u>	<u>176,645</u>
	Net income/expenditure	9,551	(27,250)	(17,699)	(16,263)
	Transfers between funds	<u>(13,000)</u>	<u>13,000</u>	<u>-</u>	<u>-</u>
	Net movement in funds	(3,449)	(14,250)	(17,699)	(16,263)
	TOTAL FUNDS brought forward	<u>190,123</u>	<u>114,392</u>	<u>304,515</u>	<u>320,778</u>
	TOTAL FUNDS carried forward	<u>£186,674</u>	<u>£100,142</u>	<u>£286,816</u>	<u>£304,515</u>

The notes on pages 6 to 9 form part of these financial statements.

CHINESE CHURCH SUPPORT MINISTRIES

5.

BALANCE SHEET	31st March 2021	2020
	£	£
CURRENT ASSETS		
Debtors	6,201	6,293
Bank accounts	181,757	185,114
Antioch Ministries bank account	<u>100,142</u>	<u>114,392</u>
	288,100	305,799
CURRENT LIABILITIES		
Creditors and accruals	<u>(1,284)</u>	<u>(1,284)</u>
NET ASSETS	<u>£286,816</u>	<u>£304,515</u>
 Represented by:		
GENERAL FUND	186,674	190,123
DESIGNATED FUNDS	<u>100,142</u>	<u>114,392</u>
	<u>£286,816</u>	<u>£304,515</u>

These accounts have been approved by the trustees on 7th August 2021 and signed on their behalf by:

A Bostock

.....
Trustee

The notes on pages 6 to 9 form part of these financial statements.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021

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 the Statement of Recommended Practice: Accounting and Reporting by Charities (second edition) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) **Donated Services and Facilities**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

c) **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.

d) **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.

e) **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.

**NOTES TO THE ACCOUNTS
for the year ended 31st March 2021 (continued)**

f) 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. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of supporting the ministry and activities of the charities.

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

g) Allocation of Support Costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs principally relate to the running of the UK office.

h) Debtors

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts 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 after allowing for any trade discounts due.

k) Pensions

The Charity operates a defined contribution scheme, the assets of which are held outside the Charity. The contributions by the Charity in the year are detailed in note 9.

2. Legal Status of the Charity

Chinese Church Support Ministries is a registered charity and was formed under a Deed of Trust dated 11th December 1987.

CHINESE CHURCH SUPPORT MINISTRIES

8.

NOTES TO THE ACCOUNTS for the year ended 31st March 2021 (continued)

	Unrestricted Funds £	Designated Funds £	2021 Total £	2020 Total £
3. Voluntary Income				
Gifts and donations	<u>£131,648</u>	<u>£6,674</u>	<u>£138,322</u>	<u>£159,761</u>
4. Investment Income				
Interest received	<u>£614</u>	<u>£ -</u>	<u>£614</u>	<u>£621</u>
5. Charitable Activities				
Missions and Ministry Support costs	105,680	33,924	139,604	137,659
Publicity	5,631	-	5,631	12,320
Designated and other gifts	3,705	-	3,705	4,458
Travel costs	(2,221)	-	(2,221)	9,870
Office costs	5,773	-	5,773	6,968
Sundry expenses and subscriptions	2,784	-	2,784	4,086
Bank charges	75	-	75	-
Accountancy	<u>1,284</u>	<u>-</u>	<u>1,284</u>	<u>1,284</u>
	<u>£122,711</u>	<u>£33,924</u>	<u>£156,635</u>	<u>£176,645</u>
6. Staff Costs			2021 £	2020 £
Salaries (including national insurance)			30,066	38,047
Pension - defined contribution scheme			2,118	1,966

No employee was paid more than £60,000 in the year (2020: Nil).

The average number of staff employed by the charity during the year was as follows:

	2021	2020
Mission and support	1	1
Management and administration	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

7. Designated Funds

Designated funds relate to Antioch Ministries.

8. Transactions with Trustees

During the year there have been no transactions with any of the trustees which require separate disclosure within the financial statements.

No Trustees received any remuneration or were paid any expenses during the year (2020: £Nil).

CHINESE CHURCH SUPPORT MINISTRIES

9.

NOTES TO THE ACCOUNTS for the year ended 31st March 2021 (continued)

9. Debtors

	2021	2020
	£	£
Gift aid	<u>6,201</u>	<u>6,293</u>
	<u>£6,201</u>	<u>£6,293</u>

10. Creditors

	2021	2020
	£	£
Accruals	<u>1,284</u>	<u>1,284</u>
	<u>£1,284</u>	<u>£1,284</u>

11. Analysis of Charitable Funds

Analysis of movements in designated funds

	Balance 1.4.2020	Incoming resources	Resources expended	Transfers	Funds 1.3.2021
	£	£	£	£	£
Antioch Ministries	<u>114,392</u>	<u>6,674</u>	<u>(33,924)</u>	<u>13,000</u>	<u>100,142</u>
	<u>£114,392</u>	<u>£6,674</u>	<u>£(33,924)</u>	<u>£13,000</u>	<u>£100,142</u>

Analysis of movements in unrestricted funds

	Balance 1.4.2020	Incoming resources	Resources expended	Transfers	Funds 1.3.2021
	£	£	£	£	£
General fund	<u>190,123</u>	<u>132,262</u>	<u>(122,711)</u>	<u>(13,000)</u>	<u>186,674</u>
	<u>£190,123</u>	<u>£132,262</u>	<u>£(122,711)</u>	<u>£(13,000)</u>	<u>£186,674</u>

CHINESE CHURCH SUPPORT MINISTRIES
INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st March 2021

10.

	£	£	2020 £
GENERAL FUND			
Gifts and Donations			
Donations		95,018	87,914
Antioch Institute		-	-
Bibles and literature		24,493	49,083
Mercy missions		4,025	6,513
Designated income		5,762	7,758
Interest received		614	621
Other income		<u>2,350</u>	<u>-</u>
		132,262	<u>151,889</u>
Direct Charitable Expenditure			
Mission and ministry related costs			
Antioch Institute	65,796		73,368
Ministry support	7,699		9,508
Salaries (including pension contributions)	32,185		40,013
Other gifts and mercy work	3,705		4,458
Travel	(2,221)		9,870
Printing and publicity	5,631		12,320
Telephone and email	466		415
Postage	<u>3,051</u>		<u>4,352</u>
	116,312		<u>154,304</u>
Management and Administration			
Insurance	539		624
Printing and stationery	1,718		1,577
Subscriptions	889		976
Training	1,530		3,000
Bank charges	75		-
Accountancy	1,284		1,284
Computer peripherals	261		110
Sundry	<u>103</u>		<u>-</u>
	<u>6,399</u>		<u>7,571</u>
		<u>122,711</u>	<u>161,875</u>
(DEFICIT) for the year		<u>£9,551</u>	<u>£(9,986)</u>

CHINESE CHURCH SUPPORT MINISTRIES

11.

**INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st March 2021**

	£	2020 £
Designated fund - Antioch Ministries		
INCOME		
From General fund	13,000	-
Other bases and donations	6,351	8,068
Other income	<u>323</u>	<u>425</u>
	19,674	8,493
EXPENDITURE		
Direct charitable	<u>33,924</u>	<u>14,770</u>
Deficit for the year	(14,250)	(6,277)
Balance brought forward	<u>114,392</u>	<u>120,669</u>
Balance carried forward	<u>£100,142</u>	<u>£114,392</u>

CHINESE CHURCH SUPPORT MINISTRIES

Accounts - 31st March 2021