

## **CHINESE CHURCH SUPPORT MINISTRIES**

Registered Charity No. 327709

Accounts - 31st March 2021

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The following pages are not part of the statutory accounts:

- 10. Income and Expenditure Account - General Fund
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**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 26<sup>th</sup> 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 11<sup>th</sup> 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

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

2020

Notes	Unrestricted Funds £	Designated Funds £	Total £	Total £
<b>Income from:</b>				
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>
<b>Expenditure on:</b>				
5 <i>Charitable activities</i>	<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>
<b>Net income/expenditure</b>	9,551	(27,250)	(17,699)	(16,263)
<b>Transfers between funds</b>	<u>(13,000)</u>	<u>13,000</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	(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.

<b>BALANCE SHEET</b>	<b>31st March 2021</b>	<b>2020</b>
	£	£
<b>CURRENT ASSETS</b>		
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
<b>CURRENT LIABILITIES</b>		
Creditors and accruals	<u>(1,284)</u>	<u>(1,284)</u>
<b>NET ASSETS</b>	<b><u>£286,816</u></b>	<b><u>£304,515</u></b>
 Represented by:		
<b>GENERAL FUND</b>	186,674	190,123
<b>DESIGNATED FUNDS</b>	<u>100,142</u>	<u>114,392</u>
	<b><u>£286,816</u></b>	<b><u>£304,515</u></b>

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

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

	Unrestricted Funds £	Designated Funds £	2021 Total £	2020 Total £
3. <b>Voluntary Income</b>				
Gifts and donations	<u>£131,648</u>	<u>£6,674</u>	<u>£138,322</u>	<u>£159,761</u>
4. <b>Investment Income</b>				
Interest received	<u>£614</u>	<u>£ -</u>	<u>£614</u>	<u>£621</u>
5. <b>Charitable Activities</b>				
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. <b>Staff Costs</b>			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

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## 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 £
<b>GENERAL FUND</b>			
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>
<b>Direct Charitable Expenditure</b>			
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 £
<b>Designated fund - Antioch Ministries</b>		
<b>INCOME</b>		
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
<b>EXPENDITURE</b>		
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**