

CHINESE CHURCH SUPPORT MINISTRIES

Registered Charity No. 327709

Accounts - 31st March 2022

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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

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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	<i>Charitable activities</i>	<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

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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

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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

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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