

## **CHINESE CHURCH SUPPORT MINISTRIES**

Registered Charity No. 327709

Accounts - 31st March 2023

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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 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 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 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

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

2022

		Unrestricted Funds £	Designated Funds £	Total £	Total £
Notes					
<b>Income from:</b>					
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>
<b>Expenditure on:</b>					
5	<i>Charitable activities</i>	<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>
<b>Net income/expenditure</b>		142,020	(56,134)	85,886	(7,649)
<b>Transfers between funds</b>		<u>(49,024)</u>	<u>49,024</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		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.

<b>BALANCE SHEET</b>	<b>31st March 2023</b>	<b>2022</b>
	£	£
<b>CURRENT ASSETS</b>		
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
<b>CURRENT LIABILITIES</b>		
Creditors and accruals	<u>(1,356)</u>	<u>(1,320)</u>
<b>NET ASSETS</b>	<b><u>£365,053</u></b>	<b><u>£279,167</u></b>
 Represented by:		
<b>GENERAL FUND</b>	288,412	195,416
<b>DESIGNATED FUNDS</b>	<u>76,641</u>	<u>83,751</u>
	<b><u>£365,053</u></b>	<b><u>£279,167</u></b>

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

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

	Unrestricted Funds £	Designated Funds £	2023 Total £	2022 Total £
3. <b>Voluntary Income</b>				
Gifts and donations	<u>£225,558</u>	<u>£10,011</u>	<u>£235,569</u>	<u>£184,052</u>
4. <b>Investment Income</b>				
Interest received	<u>£524</u>	<u>£ -</u>	<u>£524</u>	<u>£249</u>
5. <b>Charitable Activities</b>				
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. <b>Staff Costs</b>			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

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