

CHINESE CHURCH SUPPORT MINISTRIES

Accounts - 31st March 2025

CHINESE CHURCH SUPPORT MINISTRIES

Registered Charity No. 327709

Accounts - 31st March 2025

INDEX

- 1-3. Trustees' Report and General Information
- 4. Independent Examiner's Report
- 5. Statement of Financial Activities
- 6. Balance Sheet
- 7-12. Notes to the Accounts

**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.