

# Glasgow Chinese Christian Church

Scotland · Charity number SC007237

## Details

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Status	Active
Legal form	Unincorporated association
Registered	1992-06-09
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 2 Melrose Street  
Glasgow  
G4 9BJ

**Website** [www.glaccc.org](http://www.glaccc.org)

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

**Purposes:** 'the advancement of education','the advancement of religion'

**What the charity does:** Preach the gospel of Jesus Christ, mainly to ethnic Chinese in and around the Glasgow area by holding weekly services, prayer meetings and retreats

**Beneficiaries:** 'Children or young people','Older People','People with disabilities or health problems','People with a particular ethnic or racial origin'

**Objectives:** 2.1 To preach the Gospel of Jesus Christ primarily to ethnic Chinese in and around Glasgow areas. 2.2. To build one another up in spiritual maturity according to the teachings of the Bible. 2.3. To meet together regularly for worship, prayer, the ministry of God's Word and fellowship. 2.4. To support the worldwide mission of Christ's church. 2.5. To co-operate with other Christian churches and organisations that share the general aims and belief of the Church, and especially with the Chinese Overseas Christian Mission (C.O.C.M.) and other Chinese Christian churches and fellowships. Such co-operation will not compromise the autonomy of the Church.

## Geography

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- **Main operating location:** Glasgow City
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£153,312	£116,460	-	3
2024-03-31	£139,027	£109,071	-	3
2023-03-31	£142,569	£108,869	-	2
2022-03-31	£106,730	£101,982	-	2
2021-03-31	£77,486	£87,793	-	2

**Glasgow Chinese Christian Church**

Scotland - Charity number SC007237

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# Accounts

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**REGISTERED CHARITY NUMBER: SC007237**

**GLASGOW CHINESE CHRISTIAN CHURCH**

**Financial Statements  
for the Year Ended  
31 March 2025**

# GLASGOW CHINESE CHRISTIAN CHURCH

## Contents of the Financial Statements for the Year Ended 31 March 2025

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**GLASGOW CHINESE CHRISTIAN CHURCH**

**Reference and Administrative Details  
for the Year Ended 31 March 2025**

**TRUSTEES**



**PRINCIPAL ADDRESS**

2 Melrose Street  
Glasgow  
G4 9BJ

**REGISTERED CHARITY  
NUMBER**

SC007237

**INDEPENDENT EXAMINER**

WDM Associates  
Oakfield House  
378 Brandon Street  
Motherwell  
ML1 1XA

**BANKERS**

Bank of Scotland  
258/262 Dumbarton Road  
Glasgow  
G11 6TU

## **GLASGOW CHINESE CHRISTIAN CHURCH**

### **Report of the Trustees for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Charitable Objectives**

The charitable objectives of the church are to preach the Gospel of Jesus Christ primarily to ethnic Chinese in and around the Glasgow area; to build one another up in spiritual maturity according to the teachings of the Bible; to meet regularly for worship, prayer, the ministry of God's word and fellowship; to support the worldwide mission of Christ's church and to co-operate with other Christian churches and organisations that share the general aims and belief of the church, especially with the Chinese Overseas Christian Mission (C.O.C.M) and other Chinese Christian churches and fellowships.

##### **Grantmaking policy**

The church makes grants from its tithed gift income to individuals and organisations that are generally known to the Church Council and the church. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

## GLASGOW CHINESE CHRISTIAN CHURCH

Report of the Trustees  
for the Year Ended 31 March 2025

### ACHIEVEMENTS AND PERFORMANCE Charitable activities

Significant highlights, events and developments include the following:

The aim of the Church of Christ, of which we are a part, is very clear. It is the Great Commission given by the Lord and Saviour Jesus Christ to his disciples before he ascended to heaven.

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*18 Then Jesus came to them and said, "All authority in heaven and on earth has been given to me. Therefore go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything that I have commanded you. And surely I am with you always, to the very end of the age.*

(Gospel of Matthew 28:18-20, New International Version)

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The Great Commission sums up the purpose of the church. We aim to reach out to the unsaved and to encourage those in the faith to grow towards maturity through discipling. This trustees' report highlights events and activities that achieved this to a small degree.

#### Church Overview

December is the Christmas season on the church calendar for remembering the birth of Jesus Christ. A joint Christmas baptism service was organised on 15 December 2024. Four brothers and sisters from the Chinese ministry were baptised before the congregation to testify to the salvation of the Lord Jesus Christ. Their experience of the reality of God at work in their circumstances through answered prayers were amazing testimonies.

The church celebrated her 55th anniversary on 29 December 2024. Following the cake-cutting ceremony, the church was treated, to everyone's delight, a love feast prepared by some kind brothers and sisters in Christ in the Chinese ministry. They had worked tirelessly and lovingly so that everyone could enjoy the sweetness of fellowship in the Lord. This was a testament to the church's continued existence and relevance, despite her shortcomings, as a beacon of light and hope for God in a fragmented world that is increasingly plagued with moral darkness. The church takes no credit for growth whether in numbers or in spiritual maturity. It is God's work as is written, "I (Paul) planted. Apollos watered but God gives the increase." (1 Corinthians 3:6, 7)

It was reported in the last TAR that the new Chinese ministry pastors were quite settled in their ministry responsibilities. As needs arose, opportunities were presented to the Chinese ministry to expand. Last August, a monthly worship service was initiated by Pastor Pau in Irvine for the benefit of members who, for various reasons, were unable to attend church services in Glasgow. This service opened the way for members' relatives and friends to hear God's Word. In this way, the gospel was spread so that more people could come to know Christ. "Faith comes through hearing, and hearing the Word of God." (Romans 10:17)

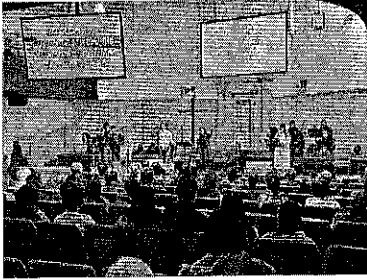
The spiritual hunger of the young and new Hong Kong immigrants to the UK led to the formation of a Cantonese fellowship for young working adults and university students. Launched in November 2024, weekly meetings were held in the church centre on a Saturday afternoon led by Pastor Pau.

In the last TAR, the church had submitted their views on the Scottish Government's proposed ban on conversion practices. At the time, there was unease that churches could be unfairly penalised for violating the legislation should it be passed. After more than a year, the UK Supreme Court has finally ruled that gender is based on biological sex and not on gender self-recognition in the case of *For Scotland Women vs. The Scottish Ministers*. The Scottish Government will not appeal against the Supreme Court's decision. The landmark ruling came as a relief for the church upholds the truth in biological sex as is written, "So God created man in His own image; in the image of God He created him; male and female He created them." (Genesis 1:27)

## GLASGOW CHINESE CHRISTIAN CHURCH

### Report of the Trustees for the Year Ended 31 March 2025

#### Church Events



The church in partnership with HK Christian Music Ministries Association presented "Rebirth Concert", an evangelistic meeting in Cantonese, on Saturday 20 April 2024 in Findlay Church. A group of 8 musicians from HK presented gospel songs to a gathering of about 100 people, nearly half of whom were new to the church. Glasgow City was their 2nd stop. The concert would take the music ministry to major cities in Scotland and England over a period of 2 weeks.

The meeting began with worship followed by a very moving, touching, inspiring and spiritually uplifting personal testimony from Associate Professor Hon-Ho Yip of Chung Chi College, part of the Chinese University of Hong Kong. He grew up in a messy environment and was despised in school because of his inferior background. As a child, he knew from first-hand experience the sinful nature of man, and as he grew up, the inner struggles within as is written, "For I don't understand what I am doing. For I do not do what I want-instead, I do what I hate." (Romans 7:15) He realized that God was his only hope to rise above his predicament. Through repentance and faith in Jesus, he was transformed and overcame the many obstacles to his life. Change was no plain sailing but required hard work in cooperation with God. He could identify with the apostle Paul as is written, "But by the grace of God I am what I am, and his grace to me has not been in vain." (1 Corinthians 15:10) His life transformation from "rags to riches" in the spiritual realm is nothing short of a miracle. His testimony would encourage anyone in dire straits to count on God's love and mercy for beginning life anew in Christ. "Therefore, if anyone is in Christ, he is a new creation. The old has passed away; behold, the new has come." (2 Corinthians 5:17)

On Sunday 5 May 2024 the church welcomed a special guest speaker, Rev Dr Francis Choi, the secretary-general of EquipToServe Christian Networks, Canada. After the service, he gave a light-hearted talk on "Five Fingers Tour of the Holy Land". Dr Choi has years of research, knowledge and experience of the Holy Land. (He had made a trip to Israel soon after October 7 2023 to gather first-hand information of the conflict from his many Israeli and Palestinian friends). Using aerial photos, he shared his knowledge about the topography of the Holy Land in a memorable and entertaining way. His talk demonstrated that the Word of God (the Bible) is the foundation for truth and belief. God gave the prophet Daniel a vision - that the great powers of ancient Babylon, Persia, Greece and Rome would be annihilated. They have long gone but the tiny nation Israel has survived and remained to this day because of God's promise that He would not forsake Israel, a people chosen by Him. The existence of Israel cannot be explained without the God Almighty.

Towards late September, the English ministry also hosted special events to welcome new students. There was a lantern-making/mooncakes session to celebrate the Mid-Autumn Festival. Also, a walking-quiz was organized for participants to discover certain landmarks around the church.

A 3-days retreat in Cantonese was organised in October at the Carronvale House in Falkirk. The speaker was from the Christian International Theological College based in Edinburgh. It was unlike past retreats. Participants were divided into groups. Each group was given a parable of Jesus to act out to aid memory and reinforce understanding. There was no lack of creativity and ingenuity. The participants had a good laugh at their hilarious skits.

Two events took place in the early part of 2025. On 11 February, Enxin, which is part of the Chinese ministry, celebrated Chinese New Year (the year of the snake according to the Chinese zodiac) with about 100 people in attendance. Pastor Ip spoke on the theme of "Christ is the Lord of My Household". God would bless the family who honours Him. Members also shared testimonies about family life. Enxin displayed their culinary skills in providing a sumptuous spread of mouth-watering food and desserts.

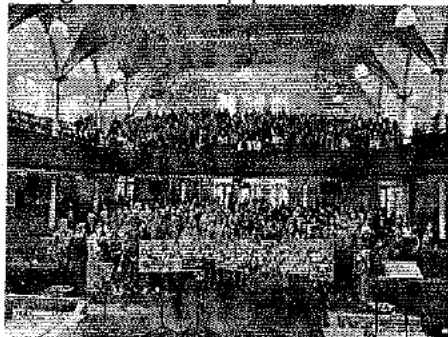
The English ministry held a weekend retreat from 23 to 26 March 2025 on the theme "Arise & Build" based on the Book of Nehemiah. Pastor Julie Green was the speaker for all the teaching sessions. The EM was challenged to think about the kind of community they want to build.

## GLASGOW CHINESE CHRISTIAN CHURCH

### Report of the Trustees for the Year Ended 31 March 2025

#### Joint activities with Findlay Church

There was a lot of collaboration with Findlay Church in the past year. A 2nd joint service with Findlay Church took place on 28 April 2024. The theme was "Growing Together: Hearing One Another's Stories". The English ministry of our church led the 450 strong combined congregation in worship. [REDACTED] delivered the message. Three people from both churches shared their stories. The service concluded with everyone contributing to the creation of a collage of colourful paper leaves and flowers to express the thoughts they had received from the Lord.



It was also Findlay Church's 150<sup>th</sup> Anniversary. A couplet "神恩覆庇百五載, 尊主為大作明燈" expressing God's blessing in Chinese was hand-written in beautiful calligraphy and presented to Findlay Church. In English the couplet means, "God's grace has been a canopy of protection for 150 years; Reverence for the Almighty God is a beacon of light." The anniversary event was celebrated with lots of food prepared by both churches. This embodied what the Bible says: "Behold, how good and how pleasant it is for brethren to dwell together in unity!" (Psalm 133:1)

In mid-August, the church participated in the annual Gala Day in the Maryhill area at the invitation of Findlay Church. This was an event of fun activities open to the community. Both churches took the opportunity to publicise their church programs and to get to know the community. Flyers about our church were distributed and an invitation to the Findlay Church Community Fun Day was extended to the many Mandarin-speaking families who came.

The Findlay Church Community Fun Day was held in mid-September 2024. The Chinese and English ministries of our church cooperated to set up a joint stall to have fun with the participants, and to share some special home-made cakes and pastries with them.

In late September, the English ministry once again held an i-meal event for new student arrivals in collaboration with Findlay Church and Friends International. A team of our elderly brothers and sisters in Christ helped prepare the Chinese main course for the dinner. The evening welcomed 65 people (including helpers from both churches), with the majority of attendees coming from China and Hong Kong. One freshman said that it was the best meal she had since coming to Glasgow!

May the Lord continue to guide both churches as to the role they play in their respective outreach to the community, to bear witness to His love and be a blessing to the community.

#### The Chinese School

Over the past few decades, the church has served the Chinese community in Glasgow through our Chinese school, offering the Chinese language and cultural education to countless Chinese families and children. Thanks be to God!

Circumstances changed as a result of the Covid pandemic. The Chinese School was forced to suspend all classes from 1 February 2020 without knowledge of when classes could resume. The school had no choice but to make the tough decision to shut down the junior Chinese classes. The senior Cantonese classes were able to continue online. With God's blessing and the dedicated effort of a few teachers, the school was able to help a small number of students complete their course successfully. The last student completed her Chinese study at the end of May 2024. She passed the GCSE exam, and officially graduated from the Chinese school. To mark the last graduation ceremony of the Chinese school, the graduate and her parents were invited to our Sunday worship on 9 June 2024 where she was presented with her graduation certificate and awards. It was a wonderful way for the whole church to extend to her our deepest blessings.

# GLASGOW CHINESE CHRISTIAN CHURCH

## Report of the Trustees for the Year Ended 31 March 2025

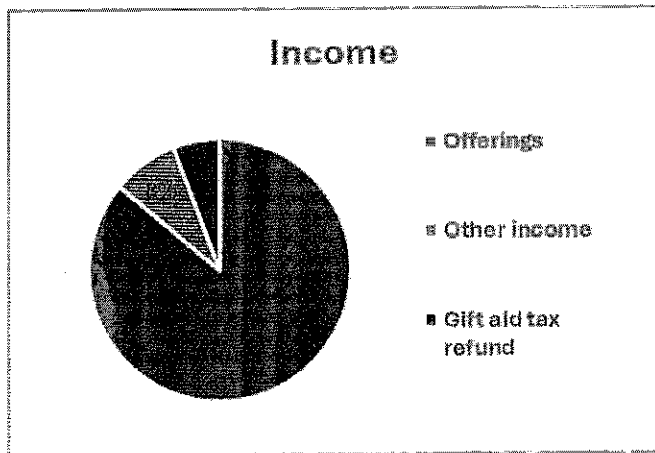
### The Chinese School

At the same time, it was realised that this ministry had officially ended after more than 40 years of serving the Chinese community. To thank the brothers and sisters for their contributions to the Chinese school over the years, a thanksgiving dinner was held in November 2024 for everyone who had participated in this ministry.

### Financial impact

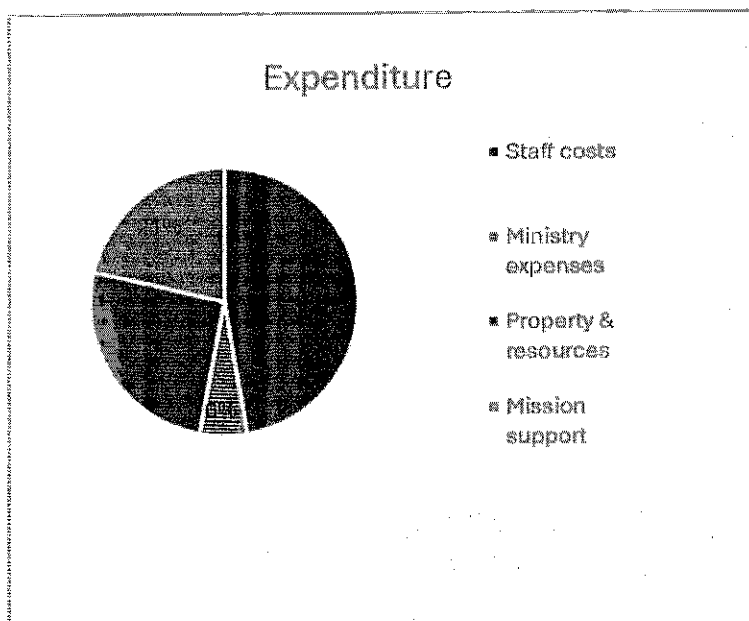
The church finances continued to remain healthy.

Offerings, the main source of church income, have risen to 86% from 81% in the previous year. Church members and friends had been very generous in their giving to God to support the ministry of the church. Gift Aid Tax Refund was about the same as the last financial year.



Staff costs have increased from 37% in 2024 to 47% in 2025 due to both pastors in the Chinese ministry having completed their full year of employment and adjustments to the pastors' salaries.

About one-third of the 26% expenditure on property and resources is attributed to 3 items, viz.: 1. £5,563 out of the building insurance claim of £7,267 was spent on re-instating the water damaged living room 2. A new combi boiler and 3. New electrical switchboards which comply with the latest building regulations.



# GLASGOW CHINESE CHRISTIAN CHURCH

## Report of the Trustees for the Year Ended 31 March 2025

### Financial impact

For mission support, the church set aside £13,200 to support Christian organisations and individuals serving the Lord in the mission field, both abroad and local. Members of the church also contributed a Love Gift Offering of £10,909 through the collection of a 2nd offering on the last Sunday of each month. This offering goes to supporting certain missionaries and pastors acquainted with the church, and other Christian charitable organisations like Glasgow City Mission, Tearfund and Release International with a mission to serve the Persecuted Church.

### FINANCIAL REVIEW

#### Principal funding sources

The church receives its funding from church members by way of weekly offerings and Gift Aid donations.

#### Reserves policy

It is the policy of the church to maintain restricted funds i.e. funds not committed or invested in fixed assets, at a level which equates to approximately three to six months of unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. The General Fund (page 9) at 31 March 2025 amounted to £351,387 (2024 - £313,840) which was acceptable to the Church Council.

At 31 March 2025, the church's total reserves amounted to £751,770 of which £400,383 was "tied up" in fixed assets.

The financial statements for the year are set out on pages 9 to 17. The Statement of Financial Activities on page 9 reflects net incoming resources of £36,852 (2024 - £29,956).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Status of Charity and Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Glasgow Chinese Christian Church ("the church") is established by Constitution and is a Scottish Charity (No SC007237).

#### Church Council and Office Bearers

The church is independent and congregational in policy and its day to day running is undertaken by the Council Members who are its Trustees for the purpose of charity law. The Church Council and Office Bearers who served during the year and to the date of this report were as follows:

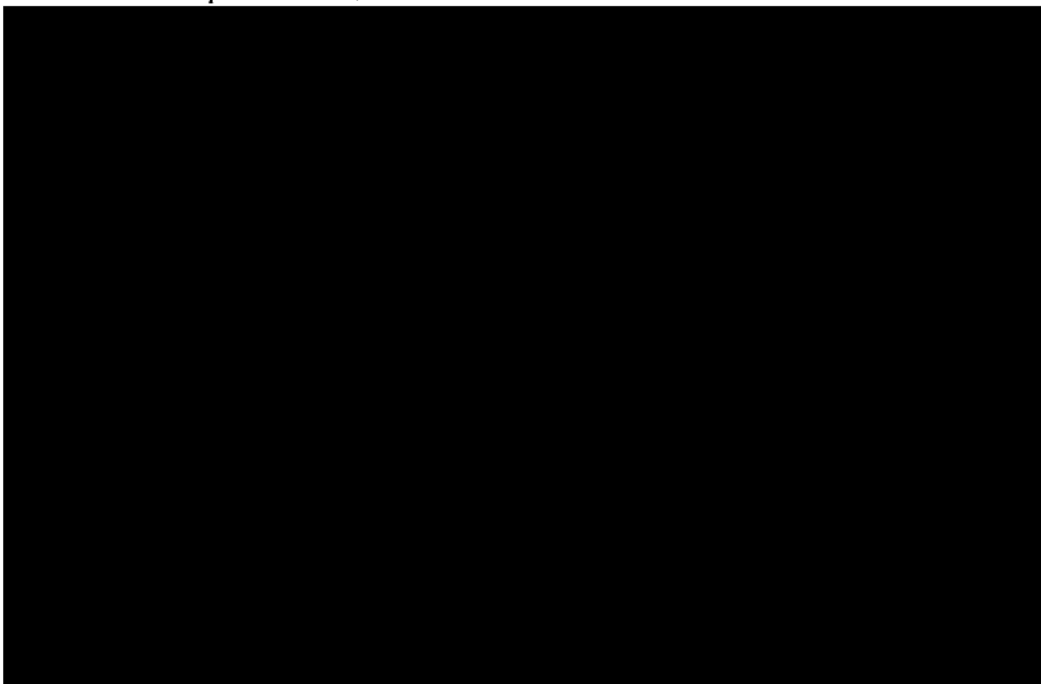
Council Members

Council Chair

Hon. Treasurer

Hon. Secretary

Pastoral Team



# GLASGOW CHINESE CHRISTIAN CHURCH

## Report of the Trustees for the Year Ended 31 March 2025

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Appointment of Council Members

New Council Members are nominated for appointment by the existing Church Council. Council Members serve a term of two years, after which they can be reappointed. Prior to their appointment, new Council Members would have served the church for some time in various roles and would be familiar with the church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Council Members are required to understand their statutory responsibilities.

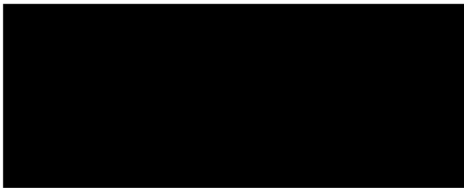
#### Key management remuneration

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 10th December 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Glasgow Chinese Christian Church**

I report on the accounts for the year ended 31 March 2025 set out on pages nine to eighteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



The Association of Chartered Certified Accountants

WDM Associates  
Oakfield House  
378 Brandon Street  
Motherwell  
ML1 1XA

Date: 10 December 2025

**GLASGOW CHINESE CHRISTIAN CHURCH**

**Statement of Financial Activities  
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Designated £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	139,515	-	10,909	150,424	131,760
Investment income	3	2,888	-	-	2,888	-
Other income	4	-	-	-	-	7,267
<b>Total</b>		<u>142,403</u>	<u>-</u>	<u>10,909</u>	<u>153,312</u>	<u>139,027</u>
<b>EXPENDITURE ON</b>						
Raising funds	5	556	-	-	556	464
<b>Charitable activities</b>						
Local Ministries	6	59,934	-	-	59,934	47,259
National and Overseas Ministries		13,260	-	10,909	24,169	23,667
Property and Resources		<u>31,106</u>	<u>695</u>	<u>-</u>	<u>31,801</u>	<u>37,681</u>
<b>Total</b>		<u>104,856</u>	<u>695</u>	<u>10,909</u>	<u>116,460</u>	<u>109,071</u>
<b>NET INCOME/(EXPENDITURE)</b>		37,547	(695)	-	36,852	29,956
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		313,840	401,078	-	714,918	684,962
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>351,387</u>	<u>400,383</u>	<u>-</u>	<u>751,770</u>	<u>714,918</u>

The notes form part of these financial statements

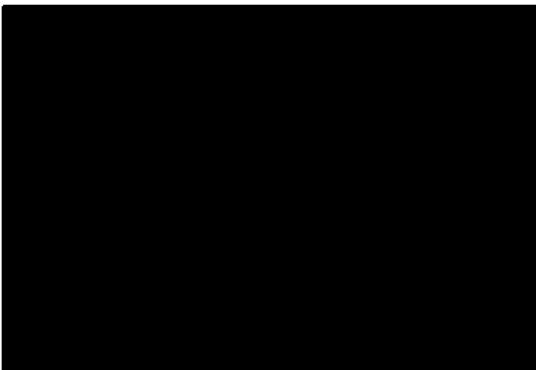
**GLASGOW CHINESE CHRISTIAN CHURCH**

**Balance Sheet  
31 March 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	11	400,383	401,078
<b>CURRENT ASSETS</b>			
Debtors	12	9,688	9,445
Cash at bank and in hand		<u>345,703</u>	<u>307,916</u>
		355,391	317,361
<b>CREDITORS</b>			
Amounts falling due within one year	13	(4,004)	(3,521)
<b>NET CURRENT ASSETS</b>			
		<u>351,387</u>	<u>313,840</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>751,770</u>	<u>714,918</u>
<b>NET ASSETS</b>			
		<u>751,770</u>	<u>714,918</u>
<b>FUNDS</b>			
15			
Unrestricted funds:			
General fund		351,387	313,840
Designated Assets Fund		<u>400,383</u>	<u>401,078</u>
		<u>751,770</u>	<u>714,918</u>
<b>TOTAL FUNDS</b>			
		<u>751,770</u>	<u>714,918</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

10<sup>th</sup> December 2025 and were signed on its behalf by:



# GLASGOW CHINESE CHRISTIAN CHURCH

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Raising funds**

Fundraising trading costs are those costs incurred in activities and events to raise funds.

#### **Governance costs**

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

#### **Tangible fixed assets**

Heritable property is stated at the Church Council's estimate of market value at the balance sheet date. During the year ended 31 March 2009, the Trustees revalued the church's heritable property at 2 Melrose Street, Glasgow, from £500,000 to £400,000. No further revaluation was deemed necessary in the year to 31 March 2024.

No depreciation has been provided on the heritable property. This is a departure from the requirement to depreciate all fixed assets. The Church Council considers that the market value continues to exceed the revalued amount.

Depreciation is provided on other asset groups as follows:

Computer equipment	straight line over 3 years
Fixtures and equipment	straight line over 4 years

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds.

Designated funds represent unrestricted funds which have been earmarked by the Church Council for particular purposes.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**GLASGOW CHINESE CHRISTIAN CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**2. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Offerings	129,244	-	129,244	112,076
Tax reclaim on gift aid donations	8,929	-	8,929	8,704
Other gifts and donations	<u>1,342</u>	<u>10,909</u>	<u>12,251</u>	<u>10,980</u>
	<u>139,515</u>	<u>10,909</u>	<u>150,424</u>	<u>131,760</u>

**3. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Deposit account interest	<u>2,888</u>	<u>-</u>	<u>2,888</u>	<u>-</u>

**4. OTHER INCOME**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Insurance proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,267</u>

Other income was due to receipt of an insurance claim of £7,267 for water damage to the church centre.

**5. RAISING FUNDS**

**Other trading activities**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Books, bibles and multimedia	<u>556</u>	<u>-</u>	<u>556</u>	<u>464</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Local Ministries	59,934	-	59,934
National and Overseas Ministries	24,169	-	24,169
Property and Resources	<u>29,041</u>	<u>2,760</u>	<u>31,801</u>
	<u>113,144</u>	<u>2,760</u>	<u>115,904</u>

**GLASGOW CHINESE CHRISTIAN CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**6. CHARITABLE ACTIVITIES COSTS - continued**

<b>Activity</b>	<b>Staff costs £</b>	<b>Other direct costs £</b>	<b>2025 Total £</b>	<b>2024 Total £</b>
Local Ministries	53,578	6,356	59,934	47,259
National and Overseas Ministries	-	24,169	24,169	23,667
Property and Resources	-	29,041	29,041	35,101
	<u>53,578</u>	<u>51,166</u>	<u>113,144</u>	<u>106,027</u>
<b>Of which:</b>				
Relating to the General Fund	53,578	47,962	101,540	94,094
Relating to the Designated Fund	-	695	695	916
Relating to Restricted Funds	-	10,909	10,909	11,017
	<u>53,578</u>	<u>59,566</u>	<u>113,144</u>	<u>106,027</u>

GLASGOW CHINESE CHRISTIAN CHURCH

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

Unrestricted	Restricted				
	General £	Designated £	Funds £	2025 £	2024 £
<b>Local Ministries</b>					
Mandarin Ministry Speakers' fees	-	-	-	-	147
Cantonese Ministry Speakers' fees	1,115	-	-	1,115	2,838
English Ministry Speakers' fees	290	-	-	290	270
Mandarin Ministry expenses	-	-	-	-	187
English Ministry expenses	460	-	-	460	145
Cantonese Ministry expense	336	-	-	336	336
Sunday school	15	-	-	15	-
Chinese school	1,250	-	-	1,250	-
Love feast	487	-	-	487	-
Travel expenses	1,897	-	-	1,897	1,258
Gift for Rev Wong	-	-	-	-	3,000
Training	107	-	-	107	75
Baptism gifts	8	-	-	8	180
Stationery	391	-	-	391	12
	<u>6,356</u>	-	-	<u>6,356</u>	<u>8,448</u>
<b>National and Overseas Ministries</b>					
Support for Missions or Organisations	13,200	-	-	13,200	12,650
Love Gifts	60	-	10,909	10,969	11,017
	<u>13,260</u>	-	<u>10,909</u>	<u>24,169</u>	<u>23,667</u>
<b>Property and Resources</b>					
Contributions to Findlay Memorial Church	8,000	-	-	8,000	7,200
Contribution to Irvine Baptist Church	1,350	-	-	1,350	1,500
Gas, telephone, electricity, water	3,755	-	-	3,755	2,993
Insurance	2,444	-	-	2,444	2,335
Church Centre maintenance & repair	12,505	-	-	12,505	2,642
Depreciation	-	695	-	695	916
Contribution to community hub	-	-	-	-	10,000
Contribution to visual displays	-	-	-	-	6,487
Sundries and miscellaneous	292	-	-	292	921
	<u>28,346</u>	<u>695</u>	-	<u>29,041</u>	<u>35,101</u>
Total Other Direct Costs	<u>47,962</u>	<u>695</u>	<u>10,909</u>	<u>59,566</u>	<u>67,216</u>

**GLASGOW CHINESE CHRISTIAN CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**8. SUPPORT COSTS**

	Governance costs £ <u>2,760</u>
Property and Resources	

Support costs, included in the above, are as follows:

	2025	2024
	Property and Resources	Total activities
	£	£
Independent examiner's fee	<u>2,760</u>	<u>2,580</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**10. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2025	2024
Local Ministries	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2024 and 31 March 2025	<u>400,000</u>	<u>13,632</u>	<u>5,160</u>	<u>418,792</u>
<b>DEPRECIATION</b>				
At 1 April 2024	-	12,722	4,992	17,714
Charge for year	-	<u>527</u>	<u>168</u>	<u>695</u>
At 31 March 2025	-	<u>13,249</u>	<u>5,160</u>	<u>18,409</u>
<b>NET BOOK VALUE</b>				
At 31 March 2025	<u>400,000</u>	<u>383</u>	-	<u>400,383</u>
At 31 March 2024	<u>400,000</u>	<u>910</u>	<u>168</u>	<u>401,078</u>

**GLASGOW CHINESE CHRISTIAN CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Income tax on gift aid donations	8,518	8,548
Prepayments	<u>912</u>	<u>897</u>
	<u>9,430</u>	<u>9,445</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Social security and other taxes	-	(334)
Accrued expenses	<u>4,004</u>	<u>3,855</u>
	<u>4,004</u>	<u>3,521</u>

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Designated £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	-	400,383	-	400,383	401,078
Current assets	354,441	-	950	355,391	317,361
Current liabilities	<u>(3,054)</u>	<u>-</u>	<u>(950)</u>	<u>(4,004)</u>	<u>(3,521)</u>
	<u>351,387</u>	<u>400,383</u>	<u>-</u>	<u>751,770</u>	<u>714,918</u>

**15. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	313,840	37,547	351,387
Designated Assets Fund	<u>401,078</u>	<u>(695)</u>	<u>400,383</u>
	<u>714,918</u>	<u>36,852</u>	<u>751,770</u>
<b>TOTAL FUNDS</b>	<u>714,918</u>	<u>36,852</u>	<u>751,770</u>

**GLASGOW CHINESE CHRISTIAN CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	142,403	(104,856)	37,547
Designated Assets Fund	-	(695)	(695)
	142,403	(105,551)	36,852
<b>Restricted funds</b>			
Love Gift Fund	10,909	(10,909)	-
<b>TOTAL FUNDS</b>	<u>153,312</u>	<u>(116,460)</u>	<u>36,852</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	282,968	30,922	(50)	313,840
Designated Assets Fund	<u>401,994</u>	<u>(916)</u>	-	<u>401,078</u>
	684,962	30,006	(50)	714,918
<b>Restricted funds</b>				
Love Gift Fund	-	(50)	50	-
<b>TOTAL FUNDS</b>	<u>684,962</u>	<u>29,956</u>	<u>-</u>	<u>714,918</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	128,060	(97,138)	30,922
Designated Assets Fund	-	(916)	(916)
	128,060	(98,054)	30,006
<b>Restricted funds</b>			
Love Gift Fund	10,967	(11,017)	(50)
<b>TOTAL FUNDS</b>	<u>139,027</u>	<u>(109,071)</u>	<u>29,956</u>

**Explanation of funds**

The General Fund encompasses all income and expenditure relating to the primary focus activities of the church, other than those for which funding is restricted.

**GLASGOW CHINESE CHRISTIAN CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**15. MOVEMENT IN FUNDS - continued**

The Designated Assets Fund represents the net book value of the church's fixed assets, which would not be readily convertible into cash.

The Love Gift Fund represents funds raised to provide gifts to a variety of projects.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**17. SUPPORT GRANTS**

Support grants totalling £13,200 were awarded to charities, institutions and individuals during the accounting year as follows:

Payee/Beneficiary	£
Joseph Pan	2,400
Findlay Memorial Church	2,400
COCM	2,400
OMF International	2,400
International Mission to Jewish People	1,200
Operation Mobilisation	1,200
Lloyd Lee	1,200
	<u>13,200</u>

