



**Cumberland Presbyterian Church
Council/Presbytery in Scotland**
(Hong Kong Christian Church in United Kingdom)

Scottish Registered Charity No. SC051839

Annual Returns 2024

Account Reference Date: 2024/7/31

Trustees (Serving during year ending 31 July 2024)

Moderator

Vice-moderator

Stated Clerk

Treasurer

Trustee

Bankers

The Co-operative Bank
Virgin Money

Independent Examiner

Church Locations

Annual Report (Year Ending 31 July 2024)

1. General Purposes

- a) To serve individuals and families, both old and young, that are affiliated with our organisation by providing ministerial activities for the betterment of their physical, mental, and spiritual health.
- b) To provide assistance to people in communities where our organisation's churches are present, providing material help to those in need, spiritual encouragement, and positive events and activities that support individuals and families.
- c) To establish churches and missions with a common system of government and theology that are able to be used as the means to achieve the aforementioned goals.
- d) This organisation is the result of large numbers of Hong Kong people migrating to Scotland. The Charity Organisation's primary focus is Cantonese speaking people. However, the organisation does not exclude people from joining who are not of Hong Kong descent. This organisation does not exclude people based on their language or ethnicity.
- e) This organisation will be a governing body to form churches and missions in different communities in Scotland to fulfil the goals of the organisation. Pastors, along with elected non-clergy persons will be members of the governing organisation, referred to as the CPC Council/Presbytery.
- f) The CPC Council/Presbytery will not prevent its local churches from establishing their own charitable organisation for their local church/congregation. If they determine it is needed and necessary each church may establish their own charitable organisation, which would be complementary to this organisation. The CPC Council/Presbytery is a charitable organisation that will assist its affiliated congregations in the aforementioned goals.

2. Activities and Achievements

To serve individuals and families, both old and young, we have passed the Protecting Vulnerable Groups (PVG) audit in 2023. We continued and expanded our children and youth ministry in 2023-2024, serving even more families.

During the year, we held different functions and seminars to help new immigrants. Fellowships and sharing groups are organised to facilitate mutual support among newcomers.

The Hong Kong Christian Church in Edinburgh and the Hong Kong Christian Church in Glasgow provided Sunday Services in Cantonese, sometimes in English with Cantonese translations. Communion Services are held every month.

Our pastors continued to provide pastoral care to our congregations and also any new immigrants in need. Prayer sessions, fellowships and bible study groups are organised. Special events are held during religious festivals like Easter and Christmas, and Hong Kong festivals like the Lunar New Year and the Moon Cake Festival in order to encourage and support new immigrants including but not limited to those coming from Hong Kong.

3. Highlights in the Hong Kong Christian Church in Edinburgh

We continued to work with the Corstorphine Community Church¹ to provide pre-school children by providing Godly Play. Our attendance grew steadily from around 150 people to around 200 people in the year ending in July 2024. We have eleven fellowships, including one specifically for young adults and one dedicated for the elderly. Support network was formed as a result, and that in turn helped other newcomers in the future.

4. Highlights in the Hong Kong Christian Church in Glasgow

There are about 60 to 70 adults and about 15 children and 10 teenagers attending our Sunday worship throughout the year. Therefore, adult fellowship and youth fellowship were formed. People get together, they get help and support from each other.

5. Financial Statements and Funds

In accordance with the Charities and Trustee investment (Scotland) Act 2005 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 ('the Regulations') and being a charity with an annual gross income less than £100,000, the Financial Statements of this Congregation set out on pages 7 to 9 consist of a Statement of Congregation Funds and movements thereon during the Year ending

¹ Scottish Registered Charity No. SC008320

31 July 2024 and details of the Receipts and Payment, Surplus(Deficit), and Net Movement on Funds during the year with supplementary notes thereon where appropriate.

The Receipts and Payments for the regular Congregation activities are shown in the General Fund and in the year amounted to £48,282 and £16,528 respectively and gives a gross surplus of £31,754 for Hong Kong Christian Church in Edinburgh. The same information for the Hong Kong Christian Church in Glasgow were £9,508 and £6,712 respectively, leaving a gross surplus of £2,796.

The total amount of all Funds as at 31 July 2024 is £47,084. (Hong Kong Christian Church in Edinburgh £39,637 and Hong Kong Christian Church in Glasgow £7,447)

6. Accounting Policies

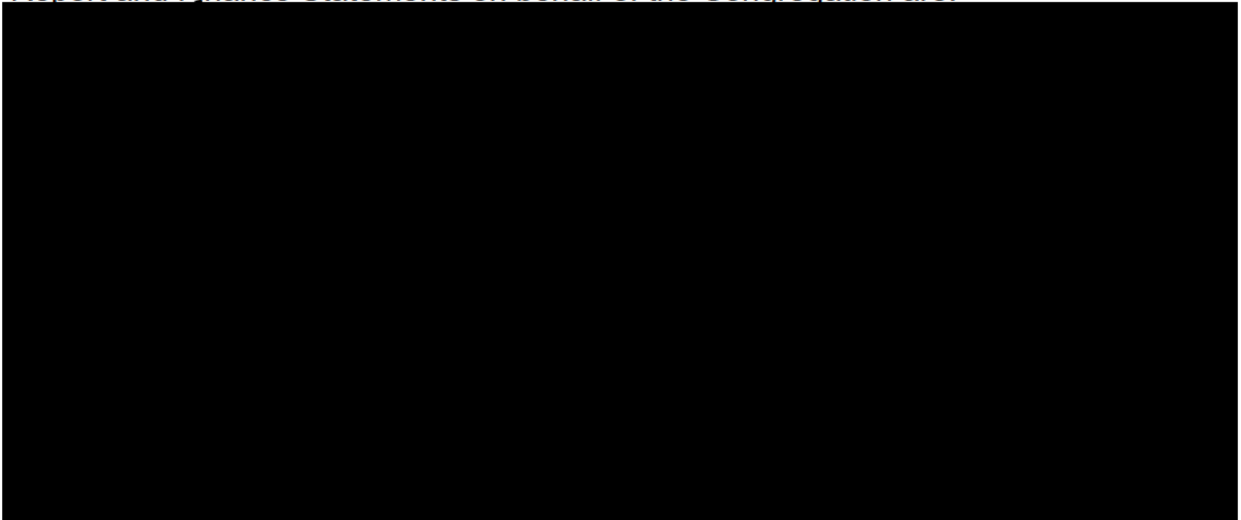
- The main sources of income are the donations of members.
- The Receipts and Payments of Congregation Fund are recorded and reported on a cash received and cash paid (as invoices/accounts are received) basis respectively. In the event that a commitment is made after the date of the Statement of Balances which will materially reflect on the amount of any Fund(s) this will be reported in the accompanying Notes to the Accounts.
- The Balance of Congregation Fund represents sums available for the ongoing work and activities of the Congregation. For this financial year, all our Fund is Unrestricted.

7. Independent Examiner

In accordance with the terms of 'the 2005 Act', Section 44 (1) (c), and as a Charity falling under regulation 9. of 'The Regulations', and not required to carry out an audit under paragraph 9(4), an Independent Examiner has been appointed in accordance with regulation 11 of 'The Regulations' to carry out a competent examination of the Report and Accounts of the Congregation. The Independent Examiner's Report for the year to 31 July 2024 is given in section 9.

8. Approval of Report and Financial Statements

The Report and Financial Statements were approved by the Board of Trustee at their meeting on the 15th of December 2024. The Office Bearers authorised to sign the Report and Finance Statements on behalf of the Congregation are:-



Date: 13th of April, 2025

9. Independent Examiner's Report to the Trustees and Office Bearers of Cumberland Presbyterian Church Council/Presbytery in Scotland (Hong Kong Christian Church in UK)

I report on the Report and Financial Statements of the Congregation for the year ending 31 July 2024 which are set in Sections 1 to 8 and 10 to 12.

Respective Responsibilities of Office Bearers and Trustees and Examiner

The Congregation's Office Bearers and Trustees are responsible for the preparation of the Report and Financial Statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 regulations"). The Congregation's Office Bearers and Trustees consider that the requirements of Regulation 9 apply but not those of paragraph 9(4) of the Accounts Regulations.

It is my responsibility to examine the Report and Financial Statements as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement


My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the Congregation and a comparison of the report and financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the report and financial statements, and seeks explanations from the office bearers and trustees concerning 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 report and financial statements.

Independent Examiners Statement

In the course of 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 report and Financial Statements which accord with the accounting records and comply with Regulation 9 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 Report and Financial Statements to be reached.
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10. Statement of Balances and Movement on Congregation Funds for Year ending 31 July 2024

Fund	Nature of Fund	Balance 1.8.23 £	Receipts 2023-24 £	(Payments) 2023-24 £	Surplus (Deficit) £	Net Fund Transfers £	Net change on Fund £	Balance 31.7.24 £	Held as follows	£
Edinburgh	Unrestricted Note 1	7,883.84	48,281.88	16,528.33	31,753.55	0.00	31,753.55	39,637.39	Cash In Bank	39,005.17
									Cash In Hand	632.22
Glasgow	Unrestricted Note 2	4,650.73	9,507.69	6,711.52	2,796.17	0.00	2,796.17	7,446.90	Virgin Money	6,783.31
									Cash In Hand	663.59
Total Funds		12,534.57	57,789.57	23,239.85	34,549.72	0.00	34,549.72	47,084.29		47,084.29

Notes to the Financial Statements for the Year ending 31.7.2024

Nature of Congregation Funds:

Edinburgh Unrestricted Note 1 Ordinary receipts and payments of the Congregation. Office Bearers may 'designate' unrestricted funds for general reserves or for specified purpose(s).

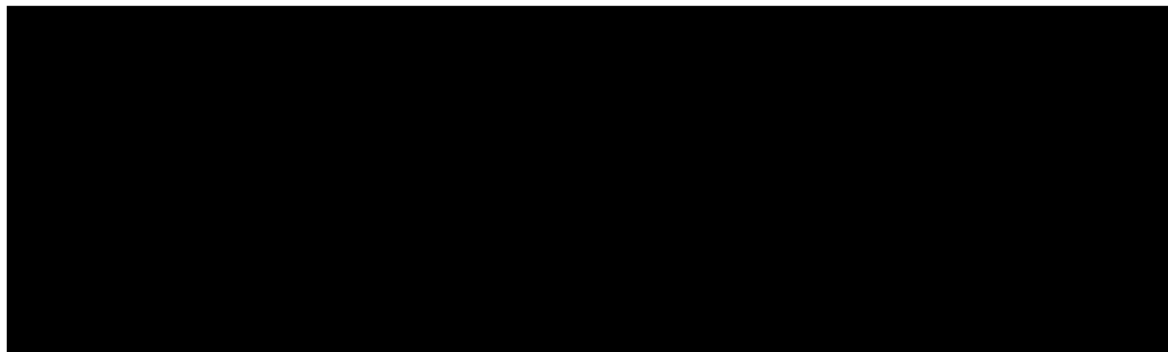
Glasgow Designated Note 2 Ordinary receipts and payments of the Congregation. Office Bearers may 'designate' unrestricted funds for general reserves or for specified purpose(s).

Property Church Manse, Hall Note 3 No property is owned

Contingent Liabilities Note 4 Financial Statements present the receipts received and payments made during the year. In the event there are any material outstandings, contingent liabilities and /or commitments these are noted below:-

There are no contingent liabilities at the date of this Report and Financial Statement.

Payments to Trustees Note 5 No payments have been made to any Trustee for the performance of their duties as Trustees of the Congregation



11. Receipts and Payments for the Year ending 31 July 2024 (comparative year to 31 July 2023)

Fund		Edinburgh Unrestricted £	Glasgow Unrestricted	Total 2023-24 £	Notes Details	Total 31.7.23 £
Receipts						
Donations	Worship Group	48,281.88	9,507.69	57,789.57		18,591.71
	HKCCE	0.00	0.00	0.00		0.00
	HKCCG	0.00	0.00	0.00		0.00
	Sub Totals	48,281.88	9,507.69	57,789.57		18,591.71
Extra-ordinary		0.00	0.00	0.00		0.00
		0.00	0.00	0.00		0.00
	Sub Total	0.00	0.00	0.00		0.00
Total Receipts		48,281.88	9,507.69	57,789.57		18,591.71
Payments						
Ministry	Pulpit Supply	2,013.14	1,700.00	3,713.14		2,283.00
	Church Festivals	249.86	1,992.95	2,242.81		477.27
	Travel Expenses	0.00	12.20	12.20		97.00
	Sub Total	2,263.00	3,705.15	5,968.15		2,857.27
Other	IT Equipment	278.95	536.71	815.66	Note 1	1,010.35
	Equipment	455.14	0.00	455.14		111.64
	Miscellaneous	333.74	769.66	1,103.40		1,127.93
	Sub Total	1,067.83	1,306.37	2,374.20		2,249.92
Contributions	Venue Rental	13,197.50	0.00	13,197.50	Note 2	4,195.00
	Charity	0.00	1,700.00	1,700.00		673.00
	Sub Total	13,197.50	1,700.00	14,897.50		4,868.00
Extra-ordinary		0.00	0.00	0.00		0.00
		0.00	0.00	0.00		0.00
		0.00	0.00	0.00		0.00
Total Payments		16,528.33	6,711.52	23,239.85		9,975.19
Surplus (Deficit)						
Net Receipts (Payments)		31,753.55	2,796.17	34,549.72		8,616.52
Transfers between Funds		0.00		0.00		0.00
Net Movement on Funds		31,753.55	2,796.17	34,549.72		8,616.52

12. Supplementary Sheet and Notes - Year ending 31 July 2024

Note Details of Payments

£

£

1 IT Equipment

AV Equipment

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Edinburgh	Glasgow
115.95	439.71
163.00	97.00
278.95	536.71

2 Venue Rental

Corstorphine Community Church

Corstorphine Community Centre

Corstorphine Astoria Centre

Craigsbank Church

Total

Edinburgh
200.00
7,960.00
4,787.50
250.00
13,197.50