

**BELFAST CHINESE CHRISTIAN CHURCH**

**貝爾法斯特華人基督教會**

**FINANCIAL STATEMENTS**

**財務報表**

**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**2022年9月30日結算**

**BELFAST CHINESE CHRISTIAN CHURCH**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**CHARITY INFORMATION**

**Trustees**

Frank Chong  
Kin Huat Ang - (Treasurer)  
Simon Au - (Chairperson)  
Canmy Ma  
Mickley Ng  
Chiu Fai Ronny Lam  
Lai Chu Chiang

**Registered Charity Number**

NIC105821

**Church Address**

Lorne Street  
Belfast  
BT9 7DU

**Independent Examiner**

Johnston Kennedy DFK  
Chartered Accountants  
10 Pilots View  
Heron Road  
Belfast  
BT3 9LE

**Bankers**

Danske Bank  
PO Box 183  
Donegall Square West  
Belfast  
BT1 6JS

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees present their annual report together with the unaudited financial statements for the year ended 30 September 2022.

**Description and Purpose**

The objects of the Church are to advance the Christian Religion and such other charitable purposes as the Church shall determine and in furtherance of these objects the Church shall exist:-

- To preach the gospel of Jesus Christ, primarily, but not exclusively, to the Chinese in Northern Ireland.
- To provide a spiritual home for Christians and to care for their spiritual welfare.
- To equip for Christian service, including those who will be returning to their home country.
- To cooperate with Chinese churches and fellowships, other churches and societies whose doctrinal position agrees with ours.
- To relieve those persons who are in conditions of need, hardship and distress.

**Public Benefit Statement**

The principal benefits which flow from the purposes of the Charity are as follows:-

- a clearer and better understanding of the Gospel of Jesus Christ for the Chinese people and members of the general public.
- improving the spiritual life of those who profess to hold the Christian faith, helping them to overcome any spiritual difficulties they may have.
- the strengthening, through the Word of God, of those who profess to hold the Christian faith, so that they can stand firmer in their faith and be able to share the Gospel of Jesus Christ wherever they go.
- improving and expanding the work of the church, through the sharing of resources, and the transfer of skills, knowledge and experience with organisations which the church cooperates with.
- alleviating those in distress and improving the conditions of those who are in hardship. These benefits are evidenced through regular formal and informal feedback from church volunteers, members of the church, and those who attend the various meetings organised by the church, and through the provision of aid to other charitable organisations.

There is no harm arising from any of the purposes. Our beneficiaries are: general public, men, women, parents preschool (0-5 year olds) children (5-13 year olds) and youths (14-25 year olds). There is no private benefit flowing from any of the purposes.

**Structure governance and management**

The Belfast Chinese Christian Church is an unincorporated association governed in accordance with its constitution. The church governance structure comprises a board of trustees, board of elders and church committee. The church committee meet on a monthly basis to oversee the management of the financial and administrative matters of the church. The annual report and financial accounts are presented to church members at the annual general meeting.

**TRUSTEES' REPORT - continued****Activities and Performance**

The Belfast Chinese Christian Church holds weekly Sunday church services. The services are conducted in English, Mandarin and Cantonese. Other activities include Sunday school, youth group meetings, children's meetings, Bible study groups, outreach events, Bible-based training, short-term missions and a Chinese language school. The church had an average of 140 members during the year and over 30 volunteers who assisted in delivery of church activities.

**Financial Review**

The results for the year are set out on pages 6 to 10. During the year the Church generated a general fund surplus of £36,281 before transfer of £1,466 from the Chinese School and a building fund surplus of £58. At the year end the Unrestricted Funds amounted to £404,661 with the Building Fund amounting to £584,375 of which £282,867 was designated as fixed assets.

**Responsibilities in respect of Financial Statements**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregation and the financial activities for that year. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Church and enable the Trustees to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2019)". They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**TRUSTEES' REPORT - continued**

**Reserves Policy**

The reserve policy of the Church is to accumulate resources in order to fund ongoing ministry work and to deliver on the vision in respect of a new building project.

**Risk Review**

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the board of Trustees at a meeting on ..... and signed on its behalf by:



Simon Au  
Chairperson



Kin Huat Ang  
Treasurer

Date 13/12/2022

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BELFAST CHINESE CHRISTIAN CHURCH**

I report on the accounts of the charity for the year ended 30 September 2022 set out on pages to 6 to 10.

**Respective responsibilities of Trustees and Examiner**

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to our attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

  
James Gage FCA

Johnston Kennedy DFK

Chartered Accountants

10 Pilots View

Heron Road

Belfast

BT3 9LE

Date

13/12/2022

**BELFAST CHINESE CHRISTIAN CHURCH**  
**貝爾法斯特華人基督教會**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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收入支出賬戶  
 2022年9月30日結算

<b><u>Income</u></b>	<b><u>Notes</u></b>	<b><u>Unrestricted Funds</u></b>	<b><u>Restricted Funds</u></b>	<b><u>Total 2022</u></b>	<b><u>Total 2021</u></b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	2	175,401	-	175,401	98,406
Charitable activities	3	4,806	-	4,806	5,069
Investments	4	806	104	910	1,052
Other	4	2,059	-	2,059	-
<b><u>Total income</u></b>		<b><u>183,072</u></b>	<b><u>104</u></b>	<b><u>183,176</u></b>	<b><u>104,527</u></b>
<b><u>Expenditure</u></b>					
Raising funds		-	(46)	(46)	-
Charitable activities	5	(145,325)	-	(145,325)	(84,444)
<b><u>Total expenditure</u></b>		<b><u>(145,325)</u></b>	<b><u>(46)</u></b>	<b><u>(145,371)</u></b>	<b><u>(84,444)</u></b>
<b><u>Net income/(expenditure)</u></b>		<b><u>37,747</u></b>	<b><u>58</u></b>	<b><u>37,805</u></b>	<b><u>20,083</u></b>
Transfer between funds		(11,655)	11,655	-	-
<b>Net movement in funds:</b>		<b><u>26,092</u></b>	<b><u>11,713</u></b>	<b><u>37,805</u></b>	<b><u>20,083</u></b>
Reconciliation of funds:					
Funds brought forward		378,569	572,662	951,231	931,148
<b>Total funds carried forward</b>		<b><u>404,661</u></b>	<b><u>584,375</u></b>	<b><u>989,036</u></b>	<b><u>951,231</u></b>

## 貝爾法特華人基督教會

## STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2022

## 收支平衡表至2022年9月30日結算

		<u>2022</u>		<u>2021</u>
		£	£	£
<b>FIXED ASSETS</b>	<b>固定資產</b>			
Land	地值	150,000		150,000
Buildings	建築物	113,655		113,204
Equipment	設備	15,351		3,341
Fixtures and Fittings	固定設施	<u>3,861</u>		<u>4,667</u>
		<b>282,867</b>		<b>271,212</b>
<b>CURRENT ASSETS</b>	<b>流動資產</b>			
Prepayments	預支	1,599	1,545	
Repayable Church Support		45,000	-	
Gift Aid debtor		-	447	
Bank Investment Accounts	投資戶口	153,208	153,090	
Bank Current Account	來往戶口	513,913	549,052	
Petty Cash	零用現金	<u>110</u>	<u>13</u>	
		<b>713,830</b>	<b>704,147</b>	
<b>CURRENT LIABILITIES</b>	<b>流動債務</b>			
Accruals	應付債務	2,206	2,523	
Deferred Income	遞延收入	4,455	4,311	
Other Creditors	其他債權人	<u>1,000</u>	<u>17,294</u>	
		<b>7,661</b>	<b>24,128</b>	
<b>NET CURRENT ASSETS</b>	<b>流動資產淨值</b>	<u><b>706,169</b></u>		<u><b>680,019</b></u>
<b>TOTAL NET ASSETS</b>	<b>總資產淨值</b>	<u><b>989,036</b></u>		<u><b>951,231</b></u>
<b><u>Represented by:-</u></b>				
General Fund	常務資金	404,661		378,569
Building Fund	- Designated 建築資金	282,867		271,212
	- Reserve 儲備資金	<u>301,508</u>		<u>301,450</u>
		<u><b>989,036</b></u>		<u><b>951,231</b></u>

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**1. ACCOUNTING POLICIES**

**1.1 Basis of financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued October 2019, the Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice as it applies from 1 January 2019.

**1.2 Fund Accounting**

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for specific use in the future.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average basis.

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

**1.3 Accounting convention**

These financial statements have been prepared under the historical cost basis of accounting.

**1.4 Depreciation**

Depreciation has been charged at such rates as will write off the cost of fixed assets in equal instalments over their expected useful lives.

Land	NIL
Building	5% Straight Line
Equipment	20% Straight Line
Fixtures and Fittings	10% Straight Line

**1.5 Taxation**

The church is a charity registered with the Charity Commission for Northern Ireland. Charity number NIC105821.

**2. DONATIONS AND LEGACIES**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2022</u> £	<u>Total</u> <u>2021</u> £
<u>Recorded Giving:</u>				
General Offerings	128,211	-	128,211	73,816
Mission Donations	12,988	-	12,988	4,763
Gift Aid Tax Refunds	8,987	-	8,987	447
Special Offerings	25,215	-	25,215	19,380
	<u>175,401</u>	<u>-</u>	<u>175,401</u>	<u>98,406</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

3. CHARITABLE ACTIVITIES

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2022</u> £	<u>Total 2021</u> £
Chinese School Income	4,806	-	4,806	5,069
	<u>4,806</u>	<u>-</u>	<u>4,806</u>	<u>5,069</u>

4. OTHER INCOME

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2022</u> £	<u>Total 2021</u> £
Interest Received	806	104	910	1,052
Sundry Income	2,059	-	2,059	-
	<u>2,865</u>	<u>104</u>	<u>2,969</u>	<u>1,052</u>

5. CHARITABLE EXPENDITURE

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2022</u> £	<u>Total 2021</u> £
Charitable expenses	144,284	-	144,284	83,319
Governance costs	1,041	-	1,041	1,125
	<u>145,325</u>	<u>-</u>	<u>145,325</u>	<u>84,444</u>

6. SUMMARY OF NET ASSETS BY FUNDS

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total</u> £
Fixed Assets	-	282,867	282,867
Net Current Assets	404,661	301,508	706,169
	<u>404,661</u>	<u>584,375</u>	<u>989,036</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7. **RECONCILIATION OF MOVEMENT OF FUNDS**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Fund</u> <u>Property</u>	<u>Restricted</u> <u>Fund</u> <u>Reserve</u>	<u>Total</u>
	£	£	£	£
Balance brought forward 1 October 2021	378,569	271,212	301,450	951,231
Movement in year	36,281	-	-	36,281
Surplus from building fund	-	-	58	58
Surplus from Chinese school	1,466	-	-	1,466
Transfer from building fund	(11,655)	11,655	-	-
Balance at 30 September 2022	<u>404,661</u>	<u>282,867</u>	<u>301,508</u>	<u>989,036</u>

8. **FIXED ASSETS**

	<u>Land</u>	<u>Building</u>	<u>Equipment</u>	<u>Fixtures &amp;</u> <u>Fittings</u>	<u>Total</u>
	£	£	£	£	£
<b>At Cost</b>					
Balance 1 October 2021	150,000	196,746	47,818	28,491	423,055
Additions	-	7,106	14,070	-	21,176
Disposals	-	-	-	-	-
Balance 30 September 2022	<u>150,000</u>	<u>203,852</u>	<u>61,888</u>	<u>28,491</u>	<u>444,231</u>
<b>Depreciation</b>					
Balance 1 October 2021	-	83,542	44,477	23,824	151,843
Charge for year	-	6,655	2,060	806	9,521
Elimination on disposal	-	-	-	-	-
Balance 30 September 2022	<u>-</u>	<u>90,197</u>	<u>46,537</u>	<u>24,630</u>	<u>161,364</u>
<b>Net Book Value</b>					
As at 30 September 2022	<u>150,000</u>	<u>113,655</u>	<u>15,351</u>	<u>3,861</u>	<u>282,867</u>
As at 30 September 2021	<u>150,000</u>	<u>113,204</u>	<u>3,341</u>	<u>4,667</u>	<u>271,212</u>

9. **SUPPORT COSTS**

Chiu Fai Ronny Lam received remuneration in the amount of £23,435 for pastoral services and £747 of pension contributions.

Canmy Ma received remuneration in the amount of £5,720 for cleaning services.

10. **CONTROL**

Belfast Chinese Christian Church is controlled by the members.

11. **GOVERNANCE COSTS - ACCOUNTANTS REMUNERATION**

Remuneration for accounting services in the amount of £869 (excluding vat) is payable for the year.

GENERAL FUND INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

## 收入支出賬戶

2022年9月30日結算

		2022		2021	
		£	£	£	£
<b>INCOME</b>	<b>收入</b>				
General Offerings	常費奉獻		128,211		85,996
Mission Donations	宣教/遺傳奉獻		12,988		4,763
Gift Aid Tax Refunds	免稅退款項		8,987		447
Interest Received	利息		806		882
Sundry Income	其他收入		2,059		-
Special Offerings	特別奉獻		25,215		19,380
			<u>178,266</u>		<u>111,468</u>
<b>EXPENDITURE</b>	<b>支出</b>				
Pastor's salary	牧師的工資	23,435		-	
Pastoral Expenses	牧民開支	99		6,260	
Pastor's Pension	牧師的养老金	747		-	
Mission Donations	捐助宣教	32,102		21,020	
Outreach	外展	20		1,107	
Gifts	禮物捐贈	8,175		1,250	
Sunday School	主日學	918		-	
Education and Training	教育與培訓	3,070		-	
Church Activities	教會活動	527		336	
Speaker Expenses	講員費	8,590		5,900	
Sundry Expenses	雜項支出	2,998		455	
Library Expenses	圖書支出	500		-	
Accountancy	會計費用	1,041		1,125	
Refreshments	茶點	1,105		2,000	
Special Offerings	特別奉獻	25,215		19,380	
Telephone	電話費	757		984	
Repairs and Maintenance	維修保養	7,308		6,229	
Insurance	保險性費	1,701		1,559	
Heat and Light	中央暖氣/電費	4,112		3,285	
Office Expenses	辦公室開支	3,451		1,823	
Cleaning	清潔	6,221		1,926	
Legal Fees	律師費	-		240	
Bank Charges	銀行利息及收費	372		217	
Depreciation	折舊	9,521		7,077	
			<u>(141,985)</u>	<u>(82,174)</u>	
<b>GENERAL FUND INCOME/(EXPENDITURE) FOR THE YEAR</b>	<b>全年盈餘</b>		<u>36,281</u>		<u>29,294</u>
<b>MOVEMENT OF FUNDS</b>	<b>資金轉動</b>				
General fund reserve brought forward	常務儲備基金承上年度	378,569		392,241	
Transfer from Chinese School	中文學校存入	1,466		2,799	
Transfer (to)/from building fund	建堂基金存入	(11,655)		(45,765)	
			<u>368,380</u>	<u>349,275</u>	
<b>GENERAL FUND RESERVE CARRIED FORWARD</b>	<b>常務基金儲備轉下期</b>		<u>404,661</u>	<u>378,569</u>	

DESIGNATED FUNDS INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2022指定基金的收入和支出帳項  
2022年9月30日結算

	2022		2021	
	£	£	£	£
<b>BUILDING FUND INCOME</b>	<b>建堂基金收入</b>			
Income	收入			
Collections	收集			
Gift Aid Tax Refunds	免稅退款項			
Bank Interest	銀行利息			
Return of collections	收藏品归还			
Expenditure	支出			
Bank Charges	銀行利息及收費			
Legal and Professional	律師費			
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>	<b>全年總淨盈餘</b>		<b>全年總淨盈餘</b>	
<b>MOVEMENT OF FUNDS</b>	<b>資金轉動</b>			
Reserves brought forward	儲備承上年度		572,661	
Net surplus for year	當年淨盈餘		58	
Capital expenditure - General account	資本性支出		21,176	
Depreciation	折舊		(9,521)	
Transfer to general fund	轉入常務基金		52,842	
<b>RESERVES CARRIED FORWARD</b>	<b>儲備轉下期</b>		<b>儲備轉下期</b>	
<b>CHINESE SCHOOL FUND</b>	<b>中文學校基金</b>			
Income	收入			
Expenditure	支出			
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>	<b>總淨盈餘</b>		<b>總淨盈餘</b>	
<b>TRANSFER TO GENERAL FUND</b>	<b>轉入常務基金</b>		<b>轉入常務基金</b>	