

# Oxford Chinese Students and Scholars Christian Fellowship

Report and Accounts  
Year ended 31 March 2022

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
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**OXFORD CHINESE STUDENTS AND SCHOLARS CHRISTIAN FELLOWSHIP**

**LEGAL & ADMINISTRATIVE DETAILS**

**FOR THE YEAR ENDED 31 MARCH 2022**

WORKING NAME	Oxford Chinese Gospel Church
ADDRESS FOR CORRESPONDENCE	11 Arlington Drive Marston Oxford OX3 0SH
GOVERNING DOCUMENT	Memorandum and Articles of Association for a charitable company until 1 November 2021  Constitution for a CIO Association from 1 November 2021
CHARITY REGISTRATION NUMBER	1151974
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Dr Mo Guan (resigned 29 August 2021) Dr Kai Wing Norman Lee Mrs Estella Packwood (resigned 29 August 2021) Mrs Shan Wai (appointed 29 August 2021) Ms Jing Xiao
INDEPENDENT EXAMINER	Ajay Rajani FCIE Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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The Trustees present their report and the charity's financial statements for the year ended 31st March 2022.

### **What is OCSSCF?**

OCSSCF was formed in 2010 to spread the Gospel of Jesus Christ and advance the Christian Faith mainly, but not exclusively, among the Mandarin-speaking Chinese in Oxford and the surrounding areas.

### **Summary of the charity's main activities and achievements**

Despite the impact of COVID 19, under God's Providence OCSSCF achieved several milestones.

We successfully transitioned to a church in 2021 after operating as a Christian fellowship for over a decade. We had also envisioned to convert our legal structure to a Charity Incorporated Organisation (CIO), taking advantage of the associated reduction in administrative and accounting workload. All proposed resolutions, including the adoption of a CIO constitution and Organisation Rules for the church, as well as the appointment of Deacons and a Board of Elders were passed at our Annual General Meeting (AGM) on 29 August 2021. The conversion to CIO was subsequently approved by the Charity Commission on 1 November 2021. The Charity Commission also approved our new official name "Chinese Gospel Church Oxford" while "Oxford Chinese Gospel Church" would continue to be our working name. A resolution for a change to our official name will be proposed at our upcoming AGM on 4 September 2022 for approval by members.

We finally said goodbye to St Clement's Centre where the fellowship had met for a decade. On the day we resumed physical Sunday service after the prolonged lockdown, we realised that we had outgrown the venue. Our congregation had grown during COVID! We were particularly thankful as within a short time, Oxford High School came up in our search for an alternate venue. Moving to a school for Sunday activities has high strategic value. Not only did we resolve the space constraint, we were able to start new ministries which otherwise would not be possible. The use of the school's sports and dining facilities for our monthly "Family Fun Day" is an example.

We started a new Cantonese service in February 2022, almost a year after launching a Cantonese ministry to welcome new immigrants from Hong Kong. It was a response to meet the deep desire of the newcomers to worship God, pray and hear His Word preached in their native tongue. There are now two services on most Sundays – Mandarin (10am–11:30am) followed by Cantonese (12:00pm–1:30pm). Once a month the two congregations would join together in a combined service with Holy Communion. Afterwards, most would stay behind for Family Fun Day and enjoy fellowship over lunch, play board games or do sports like soccer, badminton and tennis. It was particularly precious to see young and old reconnecting and enjoying each other's company after the long lockdown. Family Fun Day has also been an opportunity to be introduced to new friends who would otherwise not come to church on Sunday.

At the end of 2021 we completed our Sunday sermon theme: *God is King, Magnify Him*, based on a study of I & II Samuel and Matthew. In January 2022, we started a new sermon series: *We are a Gospel Church* divided into 4 sub-themes: (i) Understanding the Gospel, (ii) Experiencing the Gospel, (iii) Living the Gospel and (iv) Sharing the Gospel. We hope and pray that the Gospel will become a central part of our lives.

During the year we started baptismal classes for 5 adults and 8 youths. Many in our congregation benefited from weekly small groups which met for bible study and fellowship, either physically or on zoom. Our prayer warriors gathered monthly to intercede for each other, for our church and the world. Our students and young adults group participated in Oxford University's Fresher's Fair and made introductions to a number of new students.

We are grateful to our team of dedicated Youth and Sunday School teachers. Through studying 1 Peter, "God's Big Picture" followed by Matthew, the faith of our youths was strengthened. Our Sunday School children learnt how Jesus is revealed throughout the Bible. It remained a priority for the teachers to meet frequently, to prepare for lessons and pray together.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

### **Governing Instrument**

OCSSCF is a Charity Incorporated Organisation (CIO). Prior to its conversion to a CIO on 1 November 2021, OCSSCF existed as a company limited by guarantee incorporated on 5 November 2012 and registered as a charity with the UK Charity Commission on 10 May 2013. OCSSCF is governed by a Constitution filed with the Charity Commission. Its Organisation Rules, first approved by members at the AGM on 29 August 2021, provide guidance to its operations.

For the year under review the charity's principal objective, as set out in the CIO's Constitution, was to advance all aspects of the Christian Faith primarily, but not exclusively, among the Mandarin speaking Chinese in Oxford and the surrounding area, in particular but not exclusively by:

- cooperating with other Christian churches and organisations who share our general aims and beliefs
- promoting Christian fellowship and pursuit of spiritual growth
- promoting the world-wide mission of Jesus Christ.

### **Corporate Governance**

The Trustees have adopted 31 March as the end of OCSSCF's financial and reporting year in 2022, and for the future. An Annual General Meeting will be held on Sunday 4 September 2022.

According to the guidelines of the Charity Commission ([CC3 – The Essential Trustee](#)), the Trustees are responsible for the overall management of the Church as a charity, including but not limited to financial governance and legal compliance. While the Trustees bear the legal responsibility for the Church, spiritual leadership, ministry and pastoral care etc. are delegated to the Board of Elders in accordance with the Organisation Rules.

The Trustees, supported by the Board of Elders, Pastoral Team and the Coworkers Committee, administered the charity during the period covered by this report.

### **Risk Management**

The Trustees regularly assess the risks associated with OCSSCF activities and annually review insurance coverage. The two venues where meetings and activities are held namely, Oxford High School (Belbroughton Road, Oxford OX2 6XA) and the Fellowship House (11 Arlington Drive, Oxford OX3 0SH) are insured. OCSSCF has also procured public liability insurance as well as employee liability insurance.

The Trustees have put in place policies and procedures to meet legal and regulatory requirements and to ensure OCSSCF can operate effectively under proper guiding principles. These include (a) Complaints Handling Policy, (b) Conflict of Interest Policy, (c) Disciplinary Procedure, (d) Donation Acceptance Policy, (e) Grievance Procedure, (f) HR Procedure, (g) Paying Staff Policy, (h) Privacy Policy, (i) Reserves Policy, (j) Safeguarding Policy and Procedures, and (k) Volunteer Management Policy.

On Safeguarding, a 3<sup>rd</sup> party service provider, Christian Safeguarding Service, has provided assistance with the development of our Safeguarding Policy and Procedures as well as training to our Designated Safeguarding Officer, Trustees and volunteers working with our children and youth and vulnerable adults.

The Trustees have taken steps to ensure that adequate management and internal control procedures are in place to reduce the Charity's exposure to financial and operational risks.

## **Financial Review**

In the previous year, the charity presented accounts prepared on the accruals basis using the Charities SORP. However, now that the charity is a charitable incorporated organisation, the charity has the option of presenting receipts and payments accounts and the charity has taken advantage of this option this year. The results reported previously have been restated so that they are presented on a receipts and payments basis; further information about the restatement is given in note 6 'Reconciliation with previously reported funds' in the accounts.

During the year unrestricted income fell to £70,517 (from £74,718 in 2021). Ignoring the payment for Fellowship House, unrestricted expenditure increased to £66,809 (from £62,854 in 2021) following the recommencement of in person meetings and activities when pandemic restrictions began to ease. In addition, unrestricted funds contributed £58,924 towards the purchase of Fellowship House. The deficit for the year on unrestricted funds was therefore £55,217 (2021: a surplus of £11,864) and unrestricted cash decreased by this amount to £73,550.

Restricted income decreased to £27,389 (from £230,241 in 2021) largely because most of the donations needed to purchase Fellowship House were received in the previous year. Restricted expenditure increased to £256,002 (from £3,238 in 2021), which included £252,902 spent on the purchase of Fellowship House. The deficit for the year on restricted funds was £228,613 (2021: a surplus of £227,003) and restricted cash fell by this amount and was in deficit by £790 at the year end. The deficit at the year-end arose because some of the gift aid due on donations to restricted funds was not received until after the year-end.

## **Reserves Policy**

The level of reserves is determined by the Trustees in order to safeguard the operations of OCSSCF in meeting its charitable objectives, taking into due consideration such risks posed to OCSSCF, and the possible need for reserves to meet cash flow difficulties, as well as statutory laws and regulations.

The Trustees have determined that the charity should aim to hold free reserves (which they define to be unrestricted cash) of no less than £19,500, which equates to about 3 months' of projected unrestricted expenditure. At year-end the charity held unrestricted cash of £73,550. The trustees would take steps to ensure that the minimum reserves policy is not breached at any time.

## **Coronavirus Pandemic**

The Trustees continued its decision to cease all physical meetings and conduct all meetings online in the beginning of the Financial Year covered under this report. OCSSCF returned to physical meeting on 12 September 2021, after a detailed risk assessment was conducted and appropriate mitigation measures were put in place. OCSSCF has complied in full with measures introduced by the Government to control the spread Coronavirus and to protect individuals.

### **Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

### **Approval**

This report was approved by the trustees and signed on their behalf by:

*Dr Kai Wing Norman Lee*

**Dr Kai Wing Norman Lee**

Trustee

Date: 10 August 2022

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**OXFORD CHINESE STUDENTS AND SCHOLARS CHRISTIAN FELLOWSHIP**

I report to the trustees on my examination of the accounts of Oxford Chinese Students and Scholars Christian Fellowship ('the charity') for the year ended 31 March 2022 on pages 7 to 10 following.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Ajay Rajani*

Ajay Rajani FCIE  
Stewardship  
1 Lamb's Passage  
LONDON  
EC1Y 8AB

Date: 17 August 2022

**OXFORD CHINESE STUDENTS AND SCHOLARS CHRISTIAN FELLOWSHIP**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
<b>Income receipts</b>					
Donations		61,912	-	61,912	54,270
Gift aid received		8,586	-	8,586	16,809
Donations received for Mission Fund		-	4,970	4,970	1,275
Gift aid received for Mission Fund		-	25	25	88
Donations received for Fellowship House (Building Fund)		-	14,900	14,900	228,790
Gift aid received for Fellowship House (Building Fund)		-	7,478	7,478	88
Interest		19	16	35	-
		<u>70,517</u>	<u>27,389</u>	<u>97,905</u>	<u>301,319</u>
<b>Capital and similar receipts</b>					
Refund of payment		-	-	-	2,500
Loans received		-	-	-	1,140
		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,640</u>
<b>Total receipts</b>		<u>70,517</u>	<u>27,389</u>	<u>97,905</u>	<u>304,959</u>
<b>Payments</b>					
Payments in relation to charitable activities undertaken directly	2	64,669	-	64,669	61,413
Grants paid in support charitable activities undertaken by others	3	1,000	3,100	4,100	3,300
		<u>65,669</u>	<u>3,100</u>	<u>68,769</u>	<u>64,713</u>
Purchase of Fellowship House		58,924	252,902	311,826	1,380
Loan repayment		1,140	-	1,140	-
		<u>60,064</u>	<u>252,902</u>	<u>312,966</u>	<u>1,380</u>
<b>Total payments</b>		<u>125,733</u>	<u>256,002</u>	<u>381,735</u>	<u>66,093</u>
Net of receipts / (payments) before transfers		(55,217)	(228,613)	(283,830)	238,867
Transfers between funds	5	-	-	-	-
<b>Net movement in funds</b>		<u>(55,217)</u>	<u>(228,613)</u>	<u>(283,830)</u>	<u>238,867</u>
Cash funds as at last year end		128,766	227,823	356,590	117,723
<b>Cash funds at this year end</b>	A	<u>73,550</u>	<u>(790)</u>	<u>72,760</u>	<u>356,590</u>

The notes on pages 9 to 10 form part of these accounts.



**OXFORD CHINESE STUDENTS AND SCHOLARS CHRISTIAN FELLOWSHIP**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
<b>A Cash funds</b>				
Cash at bank with immediate access	73,550	(790)	72,760	356,590
	<u>73,550</u>	<u>(790)</u>	<u>72,760</u>	<u>356,590</u>
<b>B Other monetary assets</b>				
Gift aid due to charity	9,684	2,913	12,597	16,089
	<u>9,684</u>	<u>2,913</u>	<u>12,597</u>	<u>16,089</u>
<b>C Liabilities</b>				
Loans	-	-	-	1,140
Fee for Independent Examination	1,260	-	1,260	1,500
Other creditors	773	-	773	-
	<u>2,033</u>	<u>-</u>	<u>2,033</u>	<u>2,640</u>
<b>D Assets retained for charity's own use</b>				
		Fund to which asset belongs	Cost £	Current value £
Fellowship House		Unrestricted	313,206	496,000
Fixtures, fittings and equipment		Unrestricted	5,570	-
			<u>318,776</u>	<u>496,000</u>

The trustees have used the bottom of the range of values quoted by Zoopla on 3 August 2022 to estimate the current value of Fellowship House.

**F Guarantees and secured debts**

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

*Dr Kai Wing Norman Lee*

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Dr Kai Wing Norman Lee

Date: 10 August 2022

The notes on pages 9 to 10 form part of these accounts.

**OXFORD CHINESE STUDENTS AND SCHOLARS CHRISTIAN FELLOWSHIP**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**1 Accounting policies**

The charity operated as a charitable company until 1 November 2021 when it converted to a charitable incorporated organisation ('CIO') with the same registered charity number. Previously, as a charitable company, the charity was obliged to present accounts prepared on an accruals basis using the Charities SORP. However, when it became a CIO, the charity had the option of presenting receipts and payments accounts and the charity has taken advantage of this option this year. In these accounts the results of the previous year have been restated so that they are presented on a receipts and payments basis. Further information about the restatement is given in note 6 below.

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>2 Payments in relation to charitable activities undertaken directly</b>				
Staff costs	47,918	-	47,918	43,883
Staff recruitment	-	-	-	7,605
Ministry expenses	4,407	-	4,407	1,532
Speakers honoraria	1,513	-	1,513	630
Hire of premises and facilities	3,693	-	3,693	(216)
Fellowship House expenses	2,557	-	2,557	4,171
Legal and professional fees	2,962	-	2,962	2,008
Examiner's fee for preparing and examining the accounts	1,620	-	1,620	1,800
	64,669	-	64,669	61,413

**3 Grants paid to support charitable activities undertaken by others**

Grants to other charities engaged in mission				
Chinese Overseas Christian Mission	-	1,600	1,600	1,000
Open Doors	-	1,500	1,500	1,000
Grants to help individuals training for ministry	1,000	-	1,000	-
Grants to individuals facing hardship	-	-	-	1,300
	1,000	3,100	4,100	3,300

**4 Transactions with related parties**

During the year, with the Charity Commission's prior consent, the charity purchased Fellowship House from Dr Kai Wing Norman Lee (who is a trustee) for £310,000.

**OXFORD CHINESE STUDENTS AND SCHOLARS CHRISTIAN FELLOWSHIP**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**5 Movement on restricted funds**

	Opening balance £	Receipts £	Payments £	Closing balance £
Restricted funds				
Mission fund	(25)	4,995	(3,100)	1,870
Building fund	227,848	22,394	(252,902)	(2,660)
<b>Total funds</b>	<b>227,823</b>	<b>27,389</b>	<b>(256,002)</b>	<b>(790)</b>

The **Mission** fund was created from donations received to support mission.

The **Building** fund was created from donations received to help purchase Fellowship House and this property was purchased during the year. It was agreed that the charity would use some of its unrestricted funds to help purchase the property and £58,924 was used for this purpose. The overdrawn balance on the fund at the year end (which is £2,660) represents gift aid which was due on donations to the Building fund and this gift aid has been received since the year-end. The Building fund has now been closed and the charity does not expect to receive any further donations for this fund.

**6 Reconciliation with previously reported funds**

As explained in note 1 'Accounting Policies', in the previous year the charity prepared its accounts using the accruals basis; in the current year the charity has taken advantage of the option to prepare its accounts on a receipts and payments basis. The comparatives presented in these accounts have been re-stated using the receipts and payments basis and a reconciliation with the reserves and results reported previously follows:

*Reconciliation of reserves*

	2021 £	2020 £
Previously reported reserves, at 31 March	370,042	134,474
Adjustments arising from use of receipts and payments basis:		
Exclusion of previously included fixed assets	(3)	(3)
Exclusion of previously included debtors	(16,089)	(19,448)
Exclusion of previously included creditors	2,640	2,700
Re-stated reserves, at 31 March	<b>356,590</b>	<b>117,723</b>

*Reconciliation of results*

	2021 £
Previously reported results	235,568
Adjustments arising from use of receipts and payments basis:	
Excluded movements in debtors resulting in the recognition of more / (less) income	3,359
Excluded movements in creditors resulting in the recognition of less / (more) expenditure	(60)
Re-stated results	<b>238,867</b>