

Chinese Evangelical Church in Edinburgh

**18 West Mayfield
Edinburgh
EH9 1TQ**

Scottish Charity Number: SC028397

**TRUSTEES' REPORT AND RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED
31 December 2025**

18 North Street, Glenrothes, Fife KY7 5NA 01592 610388
8 Mitchell Street, Leven, Fife KY8 4HJ 01333 425250
www.patersonboyd.com



PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

Chinese Evangelical Church in Edinburgh
Trustees' Report and Accounts for the year to 31 December 2025

Reference and Administration Details

Registered charity number	SC028397
Principal address	18 West Mayfield Edinburgh EH9 1TQ
Committee members	Rev Wai Cheong Wong (Senior Pastor) (ex-officio) Mr Rathiulung Elias (Pastor) (ex-officio) Frank Wong (Treasurer) Jonathan Shek (Chairperson) (Appointed 1 January 2025) Diana Cheung (Secretary) (Appointed 1 January 2025) Betty Chow (Appointed 1 January 2025)
Independent examiner	Linda Johnston Paterson Boyd & Co 18 North Street Glenrothes KY7 5NA
Banker	Bank of Scotland PO Box 17235, Edinburgh EH11 1YH

Structure, Governance and Management

Governing Document

The Church is a charitable unincorporated association. The purposes and administration arrangements are set out in the constitution.

Recruitment and Appointment of Trustees

The trustees are elected at the Church Annual General Meeting as laid out in the constitution.

Objectives and Activities

Our purposes, as recorded in the constitution, are to advance the Christian faith primarily but not exclusively to people of Chinese origin in Edinburgh and the surrounding areas.

Achievements and Performance and Financial Review

The 2025 Church Committee was elected in the 2024 AGM; they are Jonathan Shek (Chairperson), Frank Wong (Treasurer), Diana Cheung (Secretary) and Betty Chow; the pastors are ex-officio members.

Praise the Lord for guiding us all through the past 12 months and for leading the Church to worship Him in the best way that we can.

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Achievements and Performance and Financial Review (*continued*)

The beginning of 2025 saw a new church being established at our place of worship. Newington Trinity Church was formed from a merger of three churches (Mayfield Salisbury Church being one of these), due to restructuring within the Church of Scotland. I would like to thank the brothers and sisters of Mayfield Salisbury Church for their help and support over so many years, and we look forward to working with Newington Trinity Church in the coming years. Their communications with us have been very clear and they have been accommodating with the needs of our Church.

For the first time in the Church's 29-year history, we have recruited a Director of Children and Youth Ministry. This role, which had been planned and discussed over many years, is crucial in ensuring growth within our Church; the future of the Church lies with the younger generation. Hence, we were delighted to appoint Lydia Ng to this role in February 2025. She is a talent and has a level of care and consideration that suits the role well, and we are committed in supporting her work with the Children and Youth Ministry.

Numbers continue to grow in various Church ministries, which is very encouraging but also brings its own challenges; a growth in numbers means a greater need for all forms of support. We pray that God will provide us with the necessary means to look after His sheep.

As Church members, I encourage you to do whatever you can to help lead and assist in our ministries during this period of growth and continue to progress in your own spiritual journey with God.

Church events 2025:

Date	Event
2 February	Chinese New Year Fun Fair
23 March	Church Sports Day
30 March – 22 June	Adult Sunday School: Unity (once a month)
18 April	Good Friday Service
20 April	Easter Service, Children Activity: The Shepherds' Adventure
4 May	Baptism Service and Church Anniversary
30 June – 4 July	Children Summer Day Camp: The Magnificent Magnifying Glass, Youth Summer Camp
24 August	Annual General Meeting
5 October	Mid-Autumn Festival celebration
14 December	Gospel Sunday
25 December	Christmas Day Service

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Financial Review

The charity has generated a surplus within the current year of £3,645 (2024: deficit £3,107). Total reserves stand at £194,701 (2024: £191,056).

Reserves Policy

The charity's policy is to hold sufficient unrestricted reserves to ensure the continued operation of its services and to meet any potential unforeseen commitments identified as part of a risk management assessment process.

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Statement of Trustees' Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial year, which reflect a true and fair view of the state of the affairs of the charity and its financial activities for that period. In preparing those 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.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence; and
- Observe the methods and principles in the Charities SORP.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

J. Shek

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Jonathan Shek
 Chairperson

08 July 2026

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Date

**Independent Examiner's Report
To the Trustees of Chinese Evangelical Church of Edinburgh
For the year to 31 December 2025**

I report on the accounts of the charity for the period from 1 January 2025 to 31 December 2025 which are set out on the following pages.

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 trustees consider that the audit requirement of Regulation 10 (1) (d) 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeks explanations from the 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 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 accounts 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 accounts to be reached.

Linda Johnston

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Linda Johnston FCCA
Paterson Boyd & Co.
Chartered Certified Accountants
18 North Street
Glenrothes
KY7 5NA

08 July 2026

.....
Date

CHINESE EVANGELICAL CHURCH OF EDINBURGH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR TO 31 DECEMBER 2025

	2025 Unrestricted funds £	2025 Total £	2024 Unrestricted funds £	2024 Total £
INCOME				
Offerings and donations	96,898	96,898	75,933	75,933
Bank interest	3,001	3,001	3,368	3,368
Gift aid	13,700	13,700	12,658	12,658
	<u>113,599</u>	<u>113,599</u>	<u>91,959</u>	<u>91,959</u>
EXPENDITURE				
<i>Charitable activities:</i>				
Rent	17,688	17,688	16,400	16,400
Honorarium	2,660	2,660	3,240	3,240
Ministry: Children	1,321	1,321	1,049	1,049
English	80	80	12	12
Cantonese	96	96	-	-
Baptism	466	466	717	717
Caring including bereavement support	435	435	80	80
Administration costs	2,758	2,758	1,752	1,752
Donations	10,380	10,380	13,461	13,461
Salaries	74,070	74,070	58,355	58,355
	<u>109,954</u>	<u>109,954</u>	<u>95,066</u>	<u>95,066</u>
Net surplus/(deficit)	<u>3,645</u>	<u>3,645</u>	<u>(3,107)</u>	<u>(3,107)</u>

CHINESE EVANGELICAL CHURCH OF EDINBURGH
STATEMENT OF BALANCES
FOR THE YEAR TO 31 DECEMBER 2025

	2025 Unrestricted funds £	2025 Total £	2024 Unrestricted funds £	2024 Total £
<i>Cash and bank:</i>				
Cash and bank at 01.01.25				
General account	47,156	47,156	63,771	63,771
Deposit account	136,239	136,239	101,128	101,128
Pastor account (Designated)	7,661	7,661	29,264	29,264
Surplus/(Deficit) shown on receipts and payments account	3,645	3,645	(3,107)	(3,107)
	<u>194,701</u>	<u>194,701</u>	<u>191,056</u>	<u>191,056</u>

Designated funds

Name of fund	Purpose
Pastor account	To fund the salary of the pastors

Approved by the Trustees and signed on their behalf.



.....
 Frank Wong
 Treasurer

08 July 2026

Date

NOTES TO THE RECEIPTS & PAYMENTS ACCOUNT

1. Related party transactions

For the whole of the financial year the charity was under the control of its trustees as detailed on page one of the financial statements.

A salary of £13,786 was paid to Mr Rathiulung Elias, a salary of £35,460 was paid to Rev Wai Cheong Wong. No other expense amounts were paid to any of the other trustees during the financial year.