

# Bethel Presbyterian Church 长老会伯特利堂

## Finance Report 财务报告

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Bethel Presbyterian Church 长老会伯特利堂  
Church wide (BTS, BMS, BES, BESS, BLS) Y2025 Income & Expenditure and Y2026 Budget  
教会2025年收支与2026年收支预算

		(A) Y2024 (Audited) 2024年收支	(B) Y2025 (Audited) 2025年收支	(B) - (A) Y2025 vs Y2024	(C) Y2025 Budget 2025年预算	(B) - (C) Y2025 vs Y2025 Budget	(D) Y2026 Budget 2026年预算	(D) - (B) Y2026 Budget vs Y2025	(D) - (C) Y2026 Budget vs Y2025 Budget
<b>Income</b>	<b>收入</b>								
Special Offering	特别奉献	379,147	307,993		409,100		349,490		
Sunday Offering	主日奉献	1,016,364	1,024,589		1,115,937		1,116,700		
Miscellaneous Income (ASMC, grants, interest, etc)	其他款项	156,938	128,250		159,139		174,930		
<b>Total Income</b>	<b>总收入</b>	<b>1,552,449</b>	<b>1,460,832</b>	<b>-5.9%</b>	<b>1,684,176</b>	<b>-13.3%</b>	<b>1,641,120</b>	<b>12.3%</b>	<b>-2.6%</b>
<b>Expenses</b>	<b>开支</b>								
Miscellaneous Expenses (appreciation & F&B, contribution to Synod)	其他开支	64,176	62,810	-2.1%	86,042	-27.0%	76,575	21.9%	-11.0%
Missions	差传开支	120,950	131,223	8.5%	152,634	-14.0%	127,276	-3.0%	-16.6%
Events (festivals, camps, retreats, etc)	节日开支	38,340	29,645	-22.7%	78,580	-62.3%	71,420	140.9%	-9.1%
Staff Expenses	职员开支	947,456	900,211	-5.0%	938,636	-4.1%	1,048,406	16.5%	11.7%
Transport	交通与车辆开支	6,561	7,961	21.4%	8,000	-0.5%	7,300	-8.3%	-8.8%
Office & Admin Expenses	办公室行政与杂费开支	74,459	66,243	-11.0%	89,389	-25.9%	78,811	19.0%	-11.8%
Ministry Expenses	肢体开支	91,068	66,994	-26.4%	125,005	-46.4%	118,125	76.3%	-5.5%
Professional Fees	专业开支	32,697	29,979	-8.3%	26,545	12.9%	27,246	-9.1%	2.6%
Repairs & Maintenance	建筑/电脑/器材维修保养开支	67,889	53,945	-20.5%	80,900	-33.3%	60,900	12.9%	-24.7%
<b>Total Expenditure</b>	<b>总支出</b>	<b>1,443,594</b>	<b>1,349,012</b>	<b>-6.6%</b>	<b>1,585,731</b>	<b>-14.9%</b>	<b>1,616,059</b>	<b>19.8%</b>	<b>1.9%</b>
<b>Net Income (before depreciation)</b>	<b>盈余/不敷 (不包括折旧)</b>	<b>108,854</b>	<b>111,820</b>		<b>98,445</b>		<b>25,061</b>		
Less Depreciation (excl bldg depreciation)	折旧 (不包括建筑的折旧)	(46,823)	(46,333)		(48,446)		(24,930)		
Less tranfer to Vision Fund			(50,000)						
<b>Surplus / (Deficit) (excl bldg depreciation)</b>	<b>盈余/不敷 (不包括建筑的折旧)</b>	<b>62,032</b>	<b>15,487</b>		<b>50,000</b>		<b>131</b>		

Bethel Presbyterian Church 长老会伯特利堂  
Bethel Day care Y2025 Income & Expenditure and Y2026 Budget  
托儿所2025年收支与2026年收支预算

DC & PS  
Consolidation

		(A) Y2024 (Audited) 2024年收支	(B) Y2025 (Audited) 2025年收支	(B) - (A) Y2025 vs Y2024	(C) Y2025 Budget (revised Jun 2025) 2025年预算	(B) - (C) Y2025 vs Y2025 Budget	(D) Y2026 Budget 2026年预算	(D) - (B) Y2026 Budget vs Y2025
<b>Income</b>	<b>收入</b>	Average enrolment of 94	Average enrolment of 82		Revised Projection: Enrolment of 85		Projected enrolment of 110	
Fees received	托儿中心学费	1,189,737	1,165,754		1,214,680		1,567,407	
Miscellaneous Income (misc fees, grants, etc)	其他款项共计	223,730	259,068		219,168		211,836	
<b>Total Income</b>	<b>总收入</b>	<b>1,413,468</b>	<b>1,424,822</b>	<b>0.8%</b>	<b>1,433,848</b>	<b>-0.6%</b>	<b>1,779,243</b>	<b>24.9%</b>
<b>Expenses</b>	<b>开支</b>							
Miscellaneous Expenses (appr & F&B, groceries, activities)	其他开支	60,425	59,070	-2.2%	42,700	38.3%	67,000	13.4%
Events	节日开支	2,046	1,608	-	1,000	60.8%	3,000	86.6%
Staff Expenses	职员开支	1,027,451	1,087,277	5.8%	1,083,764	0.3%	1,246,475	14.6%
Transport	交通与车辆开支	51	-	0.0%	50	-	500	-
Office & Admin Expenses	办公室行政与杂费开支	154,265	165,498	7.3%	181,578	-8.9%	185,448	12.1%
Professional Fees (audit, licenses, etc)	专业共计开支	6,792	7,383	8.7%	7,638	-3.3%	8,000	8.4%
Repairs & Maintenance	建筑/电脑/器材维修保养开支	8,833	7,900	-10.6%	12,000	-34.2%	12,000	51.9%
<b>Total Expenditure</b>	<b>总支出</b>	<b>1,259,862</b>	<b>1,328,736</b>	<b>5.5%</b>	<b>1,328,730</b>	<b>0.0%</b>	<b>1,522,423</b>	<b>14.6%</b>
<b>Net Income (before depreciation)</b>	<b>盈余/不敷(不包括折旧)</b>	<b>153,605</b>	<b>96,086</b>		<b>105,118</b>		<b>256,819</b>	
Depreciation	折旧	(8,523)	(9,656)		(8,524)		(13,501)	
<b>Surplus / (Deficit)</b>	<b>盈余/不敷</b>	<b>145,082</b>	<b>86,430</b>		<b>96,594</b>		<b>243,318</b>	

Bethel Presbyterian Church 长老会伯特利堂  
Bethel Preschool Y2025 Income & Expenditure  
幼儿园2025年收支

		(A) Y2024 (Audited) 2024年收支	(B) Y2025 (Audited) 2025年收支	(B) - (A) Y2025 vs Y2024	(C) Y2025 Budget (revised Jun 2025) 2025年预算	(B) - (C) Y2025 vs Y2025 Budget
<b>Income</b>	<b>收入</b>	Average Enrolment of 51	Average Enrolment of 37		Revised Projection: Enrolment of 38	
Fees received	幼儿中心学费	688,106	480,608		541,776	
Miscellaneous Income (misc fees, grants, etc)	其他款项共计	111,591	131,584		101,369	
<b>Total Income</b>	<b>总收入</b>	<b>799,697</b>	<b>612,192</b>	<b>-23.4%</b>	<b>643,145</b>	<b>-4.8%</b>
<b>Expenses</b>	<b>开支</b>					
Miscellaneous Expenses (refreshment, groceries, activities)	其他开支	41,950	34,873	-16.9%	26,174	33.2%
Events	节日开支	1,842	872	-	2,000	-56.4%
Staff Expenses	职员开支	864,544	809,812	-6.3%	851,363	-4.9%
Transport	交通与车辆开支	44	-	0.0%	50	-
Office & Admin Expenses	办公室行政与杂费开支	103,343	96,502	-6.6%	80,157	20.4%
Professional Fees (audit, licenses, etc)	专业共计开支	7,249	8,441	16.4%	7,122	18.5%
Repairs & Maintenance	建筑/电脑/器材维修保养开支	18,104	21,845	20.7%	22,132	-1.3%
<b>Total Expenditure</b>	<b>总支出</b>	<b>1,037,075</b>	<b>972,344</b>	<b>-6.2%</b>	<b>988,998</b>	<b>-1.7%</b>
<b>Net Income (before depreciation)</b>	<b>盈馀/不敷(不包括折旧)</b>	<b>(237,377)</b>	<b>(360,152)</b>		<b>(345,853)</b>	
Depreciation	折旧	(16,573)	(16,073)		(16,073)	
<b>Surplus / (Deficit)</b>	<b>盈馀/不敷</b>	<b>(253,950)</b>	<b>(376,225)</b>		<b>(361,926)</b>	

Bethel Presbyterian Church 长老会伯特利堂  
Bethel Infant Care Y2025 Income & Expenditure and Y2026 (Jan-Aug) Budget  
婴儿园2025年收支与2026年(1月至8月)收支预算

Cease operation  
01 Sep 2026

		(A) Y2024 (Audited) 2024年收支	(B) Y2025 (Audited) 2025年收支	(B) - (A) Y2025 vs Y2024	(C) Y2025 Budget (revised Jun 2025) 2025年预算	(B) - (C) Y2025 vs Y2025 Budget	(D) Y2026 (Jan-Aug) Budget 2026年预算
<b>Income</b>	<b>收入</b>	Average enrolment of 12	Average enrolment of 9		Revised Projection: Enrolment of 12		Projected enrolment of 6
Fees received	幼儿中心学费	273,288	205,633		267,830		89,400
Miscellaneous Income (misc fees, grants, etc)	其他款项共计	15,916	7,088		5,993		5,959
<b>Total Income</b>	<b>总收入</b>	<b>289,205</b>	<b>212,722</b>	<b>-26.4%</b>	<b>273,823</b>	<b>-22.3%</b>	<b>95,359</b>
<b>Expenses</b>	<b>开支</b>						
Miscellaneous Expenses (refreshment, groceries, activities)	其他开支	3,941	2,467	-37.4%	1,500	64.5%	6,900
Events	节日开支	274	54	-	500	-89.2%	600
Staff Expenses	职员开支	372,039	386,404	3.9%	389,453	-0.8%	269,426
Transport	交通与车辆开支	-	-	0.0%	50	-	50
Office & Admin Expenses	办公室行政与杂费开支	2,497	3,064	22.7%	9,515	-67.8%	8,300
Professional Fees (audit, licenses, etc)	专业共计开支	600	-		1,199	-100.0%	4,500
Repairs & Maintenance	建筑/电脑/器材维修保养开支	1,187	573	-51.8%	-		6,500
<b>Total Expenditure</b>	<b>总支出</b>	<b>380,539</b>	<b>392,563</b>	<b>3.2%</b>	<b>402,217</b>	<b>-2.4%</b>	<b>296,276</b>
<b>Surplus / (Deficit)</b>	<b>盈余/不敷</b>	<b>(91,334)</b>	<b>(179,841)</b>		<b>(128,394)</b>		<b>(200,917)</b>

Bethel Presbyterian Church 长老会伯特利堂

General Fund - Unrestricted Fund 普通基金		Y2025 (Audited)	Y2024 (Audited)
Balance brought forward 上期结转余额		22,018,783	22,364,370
Statement of Financial Activities - Surplus/(Deficit) 收支 - 盈馀 / (不敷)		(661,563)	(345,587)
Church-wide (before depreciation) 教会		111,820	108,854
Daycare (before depreciation) 托儿所		96,086	153,605
Preschool (before depreciation) 幼儿园		(360,152)	(237,377)
Infant Care 婴儿园		(179,841)	(91,334)
<b>Total Surplus/(Deficit) before depreciation (不敷) / 盈馀</b>		<b>(332,085)</b>	<b>(66,252)</b>
Depreciation 折旧		(72,062)	(71,919)
Building & Bldg Extension Depreciation 建筑折旧		(207,416)	(207,416)
<b>Total Depreciation 总折旧</b>		<b>(279,479)</b>	<b>(279,336)</b>
Transfer to Vision Fund 转移: 异象基金		(50,000)	-
<b>Total 总计</b>		<b>21,357,220</b>	<b>22,018,783</b>