

Company registration number 03093200 (England and Wales)

Charity registration number 1076290 (England and Wales)

CHINESE COMMUNITY CENTRE - BIRMINGHAM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CHINESE COMMUNITY CENTRE - BIRMINGHAM

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Mr WK Au
Ms YM Au
Miss Q Huang
Mr NC Tseng
Miss HM Zhang
Mr X Zhang

SECRETARY

Mr A Chan

COUNTRY OF INCORPORATION

United Kingdom
(England and Wales)

03093200

CHARITY REGISTRATION

England and Wales

1076290

REGISTERED OFFICE

Q-Lorc Resource Centre
99 Bradford Street
Birmingham
West Midlands
B12 0NS

INDEPENDENT EXAMINER

Kirsty Jackson FCCA FCA
JW Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

CHINESE COMMUNITY CENTRE - BIRMINGHAM

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CHINESE COMMUNITY CENTRE - BIRMINGHAM

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

OBJECTIVES AND ACTIVITIES

CCC-B's fundamental objective is community development, achieved through establishing and maintaining a space where services and activities to promote the economic, physical and social health and wellbeing of Chinese citizens can be planned and delivered.

The Chinese Community Centre in Birmingham is a place where people come together to learn, share and offer opportunities for the wellbeing, social care and cultural enrichment of others. Our vision is to become a vibrant hub that contributes to the cultural, civic and business life of Birmingham and the West Midlands.

The Centre fulfills its charitable aims by providing a walk-in and telephone advice and advocacy service, interpretation services for clinics and hospital visits, health promotion events, carers support and a variety of education services and employment services. We also organise social, sports and cultural events, as well as promote the social welfare, health and education needs of the Chinese community to statutory and other voluntary service providers.

How our Activities deliver public benefit

CCC-B's services and activities are designed to give Chinese citizens agency – to help citizens live independent, purposeful and fulfilling lives. We reduce isolation and loneliness among those most at risk – the elderly and those unable to access the labour market. We encourage and support individuals to participate in activities that help them build confidence which in turn enables the community to flourish. We promote employability by providing opportunities for people to volunteer, learn practical skills including English language and gain qualifications. The Centre is supported by a large group of volunteers who help to deliver our activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

CHINESE COMMUNITY CENTRE - BIRMINGHAM

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

1. Community Development

We support communities by providing the following services

A) Information, Advice & Guidance (IAG) Service

The 12-month Income Maximisation Grant from Birmingham Council ended in January 2025. This led to several significant advancements:

- Re - achieved AQS accreditation. William Chen, our principal adviser, obtained L2 IAG accreditation. We hired a Cantonese - speaking adviser to address the language requirements of Cantonese service users. Our advisers participated in 22 benefit and housing training sessions to update their knowledge and skills.
- Established new partnerships and referral channels with external specialist IAG providers, fulfilling our strategic objectives in facilitating our community's access to support from a broader IAG provision network.
- Offered welfare and digital skills workshops
- Recruited and supported volunteers to work with IAG advisers in delivering above services.

B) Health Development

The objectives of our health service are to reduce health inequalities by raising awareness and providing information enabling individuals to understand and manage health conditions.

Appointment Booking & Health Interpreting Service that assists clients, especially elderly Chinese people, to access NHS health services and communicate with medical professionals. The services provided include calling GP surgeries on behalf of service users to book appointments, reading letters from GP and hospitals and confirm appointments on behalf of service users, as well as providing on-site interpretation for service users in GP surgeries, hospitals, treatment centres, dental surgeries and opticians. These services are free as they are funded by Birmingham & Solihull Integrated Care Service (BSol ICS).

- Information Library - We gather information on health topics relevant to the Chinese community.
- Two general health events each year - We exceeded our target of two health events.
- May 2024 – Health Checks Day, delivered by clinicians from Belle Vue Medical Centre
- October 2024 – ‘Your Health & Wellbeing Matters’
- March 2025 – ‘Women’s Health Matters’ with invited clinicians from various NHS organisations. We scheduled this to take place as an International Women’s Day event.
- 4 cancer-focused information/awareness-raising events each year - This included contributing to third party events as well as organising our own events.
- Extreme Heat and Skin cancer
- Prostate cancer
- We provided volunteer interpreters for the NHS Cancer Tour Bus which was located near St Martin’s Church on two days in September 2024

On the back of the Cancer Tour Bus, we invited UHB Liver Screening Unit to come to Digbeth. The first event was heavily over-subscribed so we organized a callback exclusively for people who were unable to be seen. We subsequently organized another session so that 3 screening sessions were held between November 2024- February 2025.

- Physical Activities
- Table tennis - Saturday and Wednesday table tennis groups meet year round
- Walk Group - Goes out during the warmer months April – October, 5-6 walks around the region with visits to places of interest each year
- Chinese cultural dance - Practice at the centre year round, public performances especially during the Chinese New Year period
- Other activities when opportunities and resources are available.

CHINESE COMMUNITY CENTRE - BIRMINGHAM

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The 42-week 'Dance to Health' falls prevention programme ended in April 2024. Unfortunately, none of the participants volunteered to keep the programme going.

All our physical activities are led by volunteers who are supported by our Health Development Officer and Volunteer Coordinator.

C) Wellbeing

CCC-B runs a wide range of activities designed to promote the mental and emotional wellbeing of the Chinese community. They include:

- Sewing group
- Karaoke
- Tuesday Social Club

Restarted in August 2024 after a pause. It was led by a group of young volunteers who led a language café, table top games and craft activities

- Keep in Touch telephone calls to help isolated people stay connected to the community
- Monthly bring & share food gathering
- Monthly wellbeing session with Birmingham MIND

Topics are chosen by participants. This year, the facilitator covered Coping with the cost of living crisis; Pharmacy First & 111; Improving sleep; Aromatherapy

- Ad hoc trips and outings

These are all volunteer-led activities or led by staff/external facilitators with volunteer support.

In January 2025, we hosted the first of a planned series of wellbeing conversations led by IMROC, an organization commissioned by Birmingham & Solihull Mental Health Trust to develop Peer Support and an Expert By Experience programme.

D) Carers Support

1. Carers assessments are central to our Carer service. We actively conduct comprehensive needs assessments for those whose caring role has a significant impact on one or more aspects of their lives. Based on the assessment, the team formulates and adheres to a support plan that encompasses all relevant action points, and we review the outcomes after three months.
2. Information dissemination has been given more strategic emphasis. We regularly upload bilingual service information through WeChat or WhatsApp groups to ensure that carers are informed of relevant services and new activities available in Birmingham.
3. More partnership and networking with other organisations supporting unpaid family carers in Birmingham.
4. Wellbeing activities were diversified and attracted many more carers. They continue to be led by volunteers, many of whom are carers themselves.

5. This year we ran digital skills workshops enabling carers to access online services and benefits.

E) Elderly Support

Hong Que Day Service

Hong Que is a day opportunities service providing a safe space that meets the language and cultural needs of older Chinese citizens. These citizens are at very high risk of isolation, loneliness and depression due to lack of English, illiteracy in all languages and low IT skills. Hong Que aims to support service users to live happy, healthy, independent lives in line with national and local strategic priorities. We have a yearly, weekly and daily schedule which includes meet & greet, sharing personal news and significant events, exercise including local walks, activities for mental stimulation such as art & craft and tabletop games.

Chung Ying Cantonese Restaurant monthly meal for the elderly

Chung Ying Cantonese Restaurant owner James Wong provides a free meal for 30 Chinese citizens aged 60+ on the first Wednesday of each month. We provide the booking system for this benefit.

CHINESE COMMUNITY CENTRE - BIRMINGHAM

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

F) Supporting Hong Kong BNO Visa Holders

We support Hong Kong BNO visa holders whenever opportunities arise. This year, Art Therapies UK obtained a grant to support Hong Kongers through artist-led activities. We co-designed a project called 'Photo Rambles'. ATUK engaged a photographer to lead walks around the region. Activities alternated between photography walks and 'classroom' sessions at CCC-B where photos were edited and selected for display.

In a serendipitous moment, Stryx Gallery in the Jewellery Quarter offered us use of their community gallery – we were able to use this to display photographs as well as drawings and paintings done at previous art workshops with Stryx Gallery staff.

We run a WhatsApp group specifically to share third party events designed to help BNO's build their life in the UK. This included workshops on property, money matters and English for work.

2. Social & Cultural Connections

In order to help the Chinese community stay in touch with or learn about their cultural inheritance, we organise cultural events, participate in Chinese community festivals and take part in other communities' events.

In September 2024, our volunteers held a Mooncake fundraising sale at the monthly market in Chinatown. We took the opportunity to raise awareness of the Mid-Autumn Festival, one of the key dates in the Chinese cultural calendar.

In February this year, we held our annual stall at Birmingham Lunar New Year Festival. We use the Lunar New Year stall to promote Chinese culture – it is the secondary objective after promoting CCC-B. Fundraising is the 3rd objective.

We were asked to deliver a cultural competency workshop for health professionals – this took place on the actual day of Chinese New Year (29.1.2025) since this was normal working day for non-Chinese.

We also promote cross-cultural connections which helps promote cohesion and a sense of belonging in the wider community. In April 2024, we were invited to visit Hereford Cider Museum. We organized a coach trip – our members enjoyed the museum and Hereford Cathedral. They also enjoyed the spectacular views of the Malvern Hills.

In July 2024, we hosted Brum Rocks as a 'Chirish' event. A rock music & singing workshop took place at CCC-B to which Birmingham Irish Association were also invited. A small group attended the concert that was held in Birmingham at the end of the project.

Also in July, we hosted a Scottish Country Dancing evening. Our members had a lot of fun learning new dancers with an English caller.

In March 2025, Wan Sheung were invited to perform in the National Trust's 'Big Blossom Break', celebrating the Spring cherry blossom.

Unfortunately, the annual St Patrick's Day Parade was cancelled this year for logistical reasons. Our Chinese cultural dance group Wan Sheung have performed in this for many years.

CHINESE COMMUNITY CENTRE - BIRMINGHAM

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 .Advocacy & Voice

We are regarded as the primary organisation representing the Chinese community in Birmingham & West Midlands. We have a role and responsibility to capture and share the voices of the community, and to advocate for their needs. Birmingham City Council and NHS organisations in Birmingham and other parts of the region regularly ask us to facilitate engagement with the Chinese community. This is often in the form of consultations and focus groups but also includes helping produce Chinese language health information in different formats. For example, in February 2025 we supported Birmingham & Solihull ICS Cancer Partnership to produce videos to promote breast and cervical screening. The video needed to be produced in Mandarin and Cantonese. We arranged for four women to take part – two speakers and two interpreters.

A Chinese PhD student sought our help to find participants for her research into the experience of Chinese citizens seeking mental health support. Another Chinese PhD student wanted help to find participants for his sociolinguistic study into identity construction of British-born Chinese.

In September 2024, we produced a public statement on race hate crime and the situation in Birmingham to reassure the local Chinese community. We felt this was necessary after the anti-Chinese sentiment that occurred during Covid.

There is an educational element to our work so in May 2024, we produced a poster setting out the process for registering to vote in the Local Elections and the Regional Mayoral Elections. We encourage eligible voters to register as no vote means no voice.

We hosted an information session delivered by BT Voice on the switchover of telephone lines from analogue to digital – a move that would affect quite a large number of older Chinese people.

We regularly translate public health information messages including scam alerts, hot/cold weather warnings, etc.

We produce ad hoc bulletins that contain information and news.

FINANCIAL REVIEW

The Centre's total income for 2025 was £206,749 (2024: £257,654). Total expenditure was £234,921 (2024: £253,026) resulting in a deficit for the year of £28,172 (2024: surplus £4,627).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Chinese Community Centre-Birmingham (CCC-B) is a charitable company limited by guarantee, incorporated on 21 August 1995 (company number 309 3200 and charity number 107 6290). CCC-B is governed by a Memorandum of Association and Articles of Association, which established the objects and powers of the charitable company.

Structure, governance and management

The Board of Directors (who are also the Trustees) is responsible for the policy direction, control and management of the charitable company. The Directors give their time freely and receive no remuneration or other financial benefits. The 6 Board members come from diverse ethnic backgrounds bringing together a range of education, professional and business experience and skills. In 2024/25 the Board had 6 meetings.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr WM Good

(Resigned 18 June 2025)

Mr WK Au

Ms YM Au

Miss Q Huang

Mr NC Tseng

Miss HM Zhang

Mr X Zhang

CHINESE COMMUNITY CENTRE - BIRMINGHAM

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

The existing Directors are responsible for the recruitment of new Directors. However, their appointment has to be endorsed at the next Annual General meeting. Directors are elected to serve for a period of 3 years, after which they must be re-elected. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The day to day management of the Centre is delegated to the Chief Executive, managers and staff of the Centre. The Board of Directors wish to thank all staff and volunteers for their commitment, resilience and hard work in continuing to provide support for our community.

The trustees report was approved by the Board of Trustees.



Mr NC Tseng

TRUSTEE

Date: 17/01/2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHINESE COMMUNITY CENTRE - BIRMINGHAM

I report to the trustees on my examination of the financial statements of Chinese Community Centre - Birmingham (the charity) for the year ended 31 March 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no 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 respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Kirsty Jackson FCCA FCA

JW HINKS LLP

Chartered Accountants

19 Highfield Road

Edgbaston

Birmingham

B15 3BH

21 January 2026

CHINESE COMMUNITY CENTRE - BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
INCOME FROM:							
Grants and Donations	3	714	181,358	182,072	1,311	202,862	204,173
Other trading activities	4	22,482	-	22,482	51,804	-	51,804
Investments	5	2,194	-	2,194	1,676	-	1,676
TOTAL INCOME		25,390	181,358	206,748	54,791	202,862	257,653
EXPENDITURE ON:							
<u>CHARITABLE ACTIVITIES</u>							
Unrestricted fund support costs	6	65,889	169,030	234,919	50,164	202,862	253,026
TOTAL EXPENDITURE		65,889	169,030	234,919	50,164	202,862	253,026
NET INCOME/(EXPENDITURE) AND MOVEMENT IN FUNDS		(40,499)	12,328	(28,171)	4,627	-	4,627
RECONCILIATION OF FUNDS:							
Fund balances at 1 April 2024		126,101	-	126,101	121,474	-	121,474
FUND BALANCES AT 31 MARCH 2025		85,602	12,328	97,930	126,101	-	126,101

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CHINESE COMMUNITY CENTRE - BIRMINGHAM

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
CURRENT ASSETS					
Debtors	12	-		25,502	
Cash at bank and in hand		111,005		108,012	
		111,005		133,514	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	(13,075)		(7,413)	
NET CURRENT ASSETS			97,930		126,101
THE FUNDS OF THE CHARITY					
Restricted income funds	15		12,328		-
Unrestricted funds	16		85,602		126,101
			97,930		126,101

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 17/01/2026



Mr NC Tseng
TRUSTEE

CHINESE COMMUNITY CENTRE - BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

CHARITY INFORMATION

Chinese Community Centre - Birmingham is a private company limited by guarantee incorporated in England and Wales. The registered office is Q-Lorc Resource Centre, 99 Bradford Street, Birmingham, West Midlands, B12 0NS.

1.1 BASIS OF PREPARATION

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 GOING CONCERN

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 CHARITABLE FUNDS

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 INCOME

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are allocated to activities on a basis consistent with the use of resources.

1.6 TANGIBLE FIXED ASSETS

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

1 ACCOUNTING POLICIES

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
Computers	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 EMPLOYEE BENEFITS

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 RETIREMENT BENEFITS

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CHINESE COMMUNITY CENTRE - BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 INCOME FROM GRANTS AND DONATIONS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	714	-	714	1,311	-	1,311
Grants	-	181,358	181,358	-	202,862	202,862
	<u>714</u>	<u>181,358</u>	<u>182,072</u>	<u>1,311</u>	<u>202,862</u>	<u>204,173</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interpretation	-	105
Room hire and events	1,841	2,079
Business services	20,641	49,620
Other trading activities	<u>22,482</u>	<u>51,804</u>

5 INCOME FROM INVESTMENTS

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Deposit account interest	<u>2,194</u>	<u>1,676</u>

CHINESE COMMUNITY CENTRE - BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted fund support costs 2025 £	Unrestricted fund support costs 2024 £
DIRECT COSTS		
Staff costs	137,834	165,068
Project salaries	29,148	12,600
Small projects	3,818	5,778
Advice and advocacy	12,014	7,344
Volunteer expenses	1,712	2,137
Office rent and services	36,160	40,656
Resource materials and training	200	514
	<u>220,886</u>	<u>234,097</u>
SHARE OF SUPPORT AND GOVERNANCE COSTS (SEE NOTE NOTE,NOTE121)		
Support	7,869	12,918
Governance	6,164	6,011
	<u>234,919</u>	<u>253,026</u>
ANALYSIS BY FUND		
Unrestricted funds	65,889	50,164
Restricted funds	169,030	202,862
	<u>234,919</u>	<u>253,026</u>

7 SUPPORT COSTS ALLOCATED TO ACTIVITIES

	Unrestricted fund support costs 2025 £	Total 2024 £
Insurance	1,354	1,735
Telephone	1,739	2,244
Postage and stationery	2,955	254
Consultancy	-	6,523
Sundries	1,821	2,162
	<u>7,869</u>	<u>12,918</u>

8 NET MOVEMENT IN FUNDS

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>5,012</u>	<u>4,236</u>

CHINESE COMMUNITY CENTRE - BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 EMPLOYEES

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	-	10

EMPLOYMENT COSTS

	2025 £	2024 £
Wages and salaries	134,255	160,935
Other pension costs	3,579	4,133
	<u>137,834</u>	<u>165,068</u>

There were no employees whose annual remuneration was more than £60,000.

REMUNERATION OF KEY MANAGEMENT PERSONNEL

The remuneration of key management personnel was as follows:

11 TAXATION

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 DEBTORS

	2025 £	2024 £
AMOUNTS FALLING DUE WITHIN ONE YEAR:		
Other debtors	-	23,631
Prepayments and accrued income	-	1,871
	<u>-</u>	<u>25,502</u>

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other taxation and social security	4,437	3,633
Other creditors	3,140	-
Accruals and deferred income	5,498	3,780
	<u>13,075</u>	<u>7,413</u>

CHINESE COMMUNITY CENTRE - BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 RETIREMENT BENEFIT SCHEMES

	2025	2024
	£	£
DEFINED CONTRIBUTION SCHEMES		
Charge to profit or loss in respect of defined contribution schemes	<u>3,579</u>	<u>4,133</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 RESTRICTED FUNDS

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
	-	181,358	(169,030)	12,328
	<u>-</u>	<u>181,358</u>	<u>(169,030)</u>	<u>12,328</u>
PREVIOUS YEAR:				
	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	-	202,862	(202,862)	-
	<u>-</u>	<u>202,862</u>	<u>(202,862)</u>	<u>-</u>

16 UNRESTRICTED FUNDS

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	126,101	25,390	(65,889)	85,602
	<u>126,101</u>	<u>25,390</u>	<u>(65,889)</u>	<u>85,602</u>

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
AT 31 MARCH 2025:			
Current assets/(liabilities)	85,602	12,328	97,930
	<u>85,602</u>	<u>12,328</u>	<u>97,930</u>

CHINESE COMMUNITY CENTRE - BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
AT 31 MARCH 2024:			
Current assets/(liabilities)	126,101	-	126,101
	<u>126,101</u>	<u>-</u>	<u>126,101</u>

18 FUNDS

Unrestricted Funds

General Fund: This fund represents the free funds of the Charity that are not designated for particular purposes which the trustees are free to use in accordance with the Charity's objectives.

Restricted Funds

Advice and Advocacy Fund: A fund designed to help people applying for welfare support, debt counselling, reading official letters and other general advice.

Health and Development Fund: This project is funded by NHS Birmingham and Solihull Clinical Commissioning group.

Health and Social Care Services Fund: This project is funded by Forward Carer CIC.

Hong Que Day Care Service: A day opportunities service consisting of exercise sessions, arts and crafts, outings and other social activities.

Other: During 2024/25 other grants were received from the National Lottery - Awards for all, Birmingham City Council - for adult social care, prevention and communities and for public health projects.

19 RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year (2024 - none).