

Company Registration Number - 03822341

The Charity Registration Number is :- 1093920

The Chinese Centre (North of England) Limited

Report and Accounts

31 March 2021

The Chinese Centre (North of England) Limited

Report and accounts for the year ended 31 March 2021

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The Chinese Centre (North of England) Limited

Company Registration Number - 03822341

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Chinese Centre (North of England) Limited.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1093920.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Enterprise Centre

Lynnwood Terrace, Lynnwood

Newcastle Upon Tyne, NE4 6UL

Telephone 0191 273 2527

Email Address emilylam@cictlearning.org

Web address <https://the-chinese-centre-north-of-england-ltd.business.site/>

The registered office of the charity for Companies Act purposes is:-

B3 Kingfisher House

Kingsway North, Team Valley Trading Estate

Gateshead, NE11 0JU

The Chinese Centre (North of England) Limited

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Trustees' Annual Report for the year ended 31 March 2021

The Trustees in office on the date the report was approved were:-

Kin Chuen Kwok
Selina Mak
Yuen Mei Ivy Leung
Big Ha Tina Tsang
Denise Briddon (appointed 16/11/21)

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The charity's objects are:

- a) to advance the education of people in the Chinese community in the North of England primarily but not exclusively by the provision of an ICT centre and training facilities.
- b) to provide or assist in the provision of facilities for recreation or other leisure time occupation for children in the North of England with the object of improving their conditions of life.
- c) to relieve the poverty of people in the North of England by the provision of subsidised childcare and training.

The main activities undertaken in relation to those purposes during the year.

To development and run a Chinese Health, cultural and training centre.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The public benefit provided by the charity is continuing to provide education in the Chinese Community and facilities for recreation for children. Also the charity has been able to relieve poverty by providing subsidised training.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The Chinese Centre (North of England) Limited

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Trustees' Annual Report for the year ended 31 March 2021

The main achievements and performance of the charity during the year.

The Charity has continued to provide facilities and training at a reduced rate to the Chinese Community.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the benefit to wider society.

The Charity has provided training and offer facilities that would not be available to the less fortunate people in the North East.

The benefit to society is partly that they are able to offer services and opportunities at low cost in an area of high deprivation.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees are recruited and appointed by the existing trustees and the necessary training and induction is given prior to commencement.

| | |
|-------------|------------------------------------------------------------------------------------|
| Bankers | The Co-operative Bank 53-59 Blandford Square Newcastle Upon Tyne NE99 1AN |
| Accountants | Laverick Walton & Co B3 Kingfisher House Team Valley Gateshead |

The Chinese Centre (North of England) Limited

Company Registration Number - 03822341

Trustees' Annual Report for the year ended 31 March 2021

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

| | 2021 | 2020 |
|------------------------------------------------------------------------------|---------------|---------------|
| | £ | £ |
| Net income | 23,731 | (45,370) |
| Unrestricted Revenue Funds available for the general purposes of the charity | 35,095 | 11,364 |
| Total Funds | 35,095 | 11,364 |

Financial review of the position at the reporting date, 31 March 2021 .

The trustees consider the financial performance of the charity during the year to have been satisfactory considering the pandemic and the constraints this has brought about.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The reserves held by the charity are all general reserves and these are held at their current level to enable the charity to carry out its day to day functions.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The Chinese Centre (North of England) Limited

Company Registration Number - 03822341

Trustees' Annual Report for the year ended 31 March 2021

Details of The Independent Examiner

Mr J R Mills FCCA

Member of The Association of Chartered Certified Accountants

B3 Kingfisher House

Kingsway North, Team Valley

Gateshead

Tyne & Wear

NE11 0JQ

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Chinese Centre (North of England) Limited

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Trustees' Annual Report for the year ended 31 March 2021

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 9 to 21.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 21 December 2021.

KIN CHUEN KWOK
Director and Trustee

The Chinese Centre (North of England) Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 21 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

The Chinese Centre (North of England) Limited

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

Signed:-

Mr J R Mills FCCA - Independent Examiner

The Association of Chartered Certified Accountants

B3 Kingfisher House
Kingsway North, Team Valley
Gateshead
Tyne & Wear
NE11 0JQ

This report was signed on 21 December 2021

The Chinese Centre (North of England) Limited - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2021, as required by the Companies Act 2006)

| | SORP Ref | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|--------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | | 2021 £ | 2021 £ | 2021 £ | 2020 £ |
| Income & Endowments from: | | | | | |
| Donations & Legacies | A1 | 51,665 | - | 51,665 | - |
| Charitable activities | A2 | 40,880 | - | 40,880 | 42,855 |
| Total income | A | 92,545 | - | 92,545 | 42,855 |
| Expenditure on: | | | | | |
| Charitable activities | B2 | 68,814 | - | 68,814 | 88,225 |
| Total expenditure | B | 68,814 | - | 68,814 | 88,225 |
| Net income for the year | | 23,731 | - | 23,731 | (45,370) |
| Net income after transfers | A-B-C | 23,731 | - | 23,731 | (45,370) |
| Net movement in funds | | 23,731 | - | 23,731 | (45,370) |
| Reconciliation of funds:- | | | | | |
| | E | | | | |
| Total funds brought forward | | 11,364 | - | 11,364 | 56,734 |
| Total funds carried forward | | 35,095 | - | 35,095 | 11,364 |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 13 to 21 form an integral part of these accounts.

The Chinese Centre (North of England) Limited - Statement of Financial Activities for the year ended 31 March 2021

The Chinese Centre (North of England) Limited - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

| | 2021 £ | 2020 £ |
|--------------------------------------------------------------|---------------|-----------------|
| Funds generated in the year as detailed in the SOFA | 23,731 | (45,370) |
| Net resources available to fund charitable activities | 23,731 | (45,370) |

The notes attached on pages 13 to 21 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

| | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ | Last year Total Funds 2020 £ |
|----------------------------------------------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward | 11,364 | - | 11,364 | 56,734 |
| Recognised gains and losses before transfers | 23,731 | - | 23,731 | (45,370) |
| | 35,095 | - | 35,095 | 11,364 |
| Closing revenue funds | 35,095 | - | 35,095 | 11,364 |

Summary of funds

| | Unrestricted and Designated funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ | Last Year Total Funds 2020 £ |
|---------------------------|------------------------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 35,095 | - | 35,095 | 11,364 |

The notes attached on pages 13 to 21 form an integral part of these accounts.

The Chinese Centre (North of England) Limited - Statement of Financial Activities for the year ended 31 March 2021

**The Chinese Centre (North of England) Limited
Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006**

| | 2021 £ | 2020 £ |
|--------------------------------------------------------------------------------|---------------|-----------------|
| Income | | |
| Income from operations | 92,545 | 42,855 |
| Investment income | | |
| Gross income in the year before exceptional items | 92,545 | 42,855 |
| Gross income in the year including exceptional items | 92,545 | 42,855 |
| Expenditure | | |
| Charitable expenditure, excluding depreciation and amortisation | 67,644 | 87,055 |
| Governance costs | 1,170 | 1,170 |
| Realised losses on disposals of social investments which are programme related | - | - |
| Total expenditure in the year | 68,814 | 88,225 |
| Net income before tax in the financial year | 23,731 | (45,370) |
| Tax on surplus on ordinary activities | - | - |
| Net income after tax in the financial year | 23,731 | (45,370) |
| Retained surplus for the financial year | 23,731 | (45,370) |
| All activities derive from continuing operations | | |

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 21 form an integral part of these accounts.

The Chinese Centre (North of England) Limited - Balance Sheet as at 31 March 2021

| | | SORP | | 2021 | 2020 |
|-------------------------------------------------------|----|-----------------|----------------------|----------------------|-------------|
| | | Note Ref | | £ | £ |
| Current assets | | B | | | |
| Debtors | 10 | B2 | 22,060 | 1,718 | |
| Cash at bank and in hand | | B4 | 15,859 | 16,790 | |
| Total current assets | | | <u>37,919</u> | <u>18,508</u> | |
| Creditors: amounts falling due within one year | 11 | C1 | <u>(2,824)</u> | <u>(7,144)</u> | |
| Net current assets | | | 35,095 | 11,364 | |
| The total net assets of the charity | | | <u>35,095</u> | <u>11,364</u> | |

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

| | | | | | |
|----------------------------|----|----|----------------------|----------------------|--|
| Unrestricted Revenue Funds | 15 | D3 | 35,095 | 11,364 | |
| | | | 35,095 | 11,364 | |
| Total charity funds | | | <u>35,095</u> | <u>11,364</u> | |

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

KIN CHUEN KWOK

Trustee

Approved by the board of trustees on 21 December 2021

The notes attached on pages 13 to 21 form an integral part of these accounts.

The Chinese Centre (North of England) Limited

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern

Risks and future assumptions

The charity is a public benefit entity.

The trustees are adopting a risk management approach which includes regular assessments of all perceived risks faced by the charity. Significant risks are dealt with as a matter of priority and discussed at board meetings.

Policies relating to categories of income and income recognition.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

The Chinese Centre (North of England) Limited

Notes to the Accounts for the year ended 31 March 2021

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

| | |
|------------------------------------|--------------------|
| Improvements to leasehold property | 25 % straight line |
| Plant and machinery | 25 % straight line |

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are recognised on the accruals basis in accordance with normal accounting principles.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

There are no restricted funds.

There are no endowment funds.

The Chinese Centre (North of England) Limited

Notes to the Accounts for the year ended 31 March 2021

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

| | 2021 | 2020 |
|-----------------------------------------------------------------------------|------|------|
| | £ | £ |
| The net surplus before tax in the financial year is stated after charging:- | | |
| Pension costs | 796 | 868 |

6 Staff costs and emoluments

| Salary costs | 2021 | 2020 |
|--------------------------------------------------------------------|---------------|---------------|
| | £ | £ |
| Gross Salaries excluding trustees and key management personnel | 48,698 | 56,959 |
| Employer's National Insurance for all staff | - | 343 |
| Employer's operating costs of defined contribution pension schemes | 796 | 868 |
| Total salaries, wages and related costs | 49,494 | 58,170 |

| | | |
|---------------------------------------------------------------------------------|---|---|
| The average number of part time staff employed in the year was | 3 | 3 |
| The average number of full time staff employed in the year was | 1 | 1 |
| The estimated full time equivalent number of all staff employed in the year was | 4 | 4 |

The estimated equivalent number of full time staff deployed in different activities in the year was:-

| | | |
|---------------------------------------------------------------------------------|----------|----------|
| Engaged on charitable activities | 4 | 4 |
| The estimated full time equivalent number of all staff employed as above | 4 | 4 |

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

The Chinese Centre (North of England) Limited

Notes to the Accounts for the year ended 31 March 2021

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Tangible fixed assets

| <i>Current Year</i> | Land and Buildings | Plant & Machinery | Motor Vehicles | Total |
|-------------------------|-------------------------------|----------------------------------|---------------------------|----------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 April 2020 | 90,773 | 174,273 | - | 265,046 |
| At 31 March 2021 | 90,773 | 174,273 | - | 265,046 |
| Depreciation | | | | |
| At 1 April 2020 | 90,773 | 174,273 | - | 265,046 |
| At 31 March 2021 | 90,773 | 174,273 | - | 265,046 |
| Net book value | | | | |
| At 31 March 2021 | - | - | - | - |
| | | | | |
| <i>Prior Year</i> | Land and Buildings | Plant & Machinery | Motor Vehicles | Total |
| | £ | £ | £ | £ |
| Cost | | | | |
| 01 April 2019 | 90,773 | 174,273 | - | 265,046 |
| 31 March 2020 | 90,773 | 174,273 | - | 265,046 |
| Depreciation | | | | |
| Net book value | | | | |
| 31 March 2020 | 90,773 | 174,273 | - | 265,046 |
| 31 March 2019 | 90,773 | 174,273 | - | 265,046 |

All assets are used for direct charitable purposes.

The Chinese Centre (North of England) Limited

Notes to the Accounts for the year ended 31 March 2021

10 Debtors

| | 2021 | 2020 |
|--------------------------------|--------|-------|
| | £ | £ |
| Prepayments and accrued income | 22,060 | 1,718 |

11 Creditors: amounts falling due within one year

| | 2021 | 2020 |
|-------------------------------|--------------|--------------|
| | £ | £ |
| Accruals | 1,405 | 1,234 |
| PAYE, NIC VAT and other taxes | 1,419 | 910 |
| Other creditors | - | 5,000 |
| | 2,824 | 7,144 |

12 Income and Expenditure account summary

| | 2021 | 2020 |
|------------------------------------------|---------------|---------------|
| | £ | £ |
| At 1 April 2020 | 11,364 | 56,734 |
| Surplus/(Deficit) after tax for the year | 23,731 | (45,370) |
| At 31 March 2021 | 35,095 | 11,364 |

13 No related party transactions

There were no transactions with related parties in the year.

14 Particulars of how particular funds are represented by assets and liabilities

| At 31 March 2021 | Unrestricted funds | Designated funds | Restricted funds | Total Funds |
|---------------------|--------------------|------------------|------------------|---------------|
| | £ | £ | £ | £ |
| Current Assets | 37,919 | - | - | 37,919 |
| Current Liabilities | (2,824) | - | - | (2,824) |
| | 35,095 | - | - | 35,095 |
| At 1 April 2020 | Unrestricted funds | Designated funds | Restricted funds | Total Funds |
| | £ | £ | £ | £ |
| Current Assets | 18,508 | - | - | 18,508 |
| Current Liabilities | (7,144) | - | - | (7,144) |
| | 11,364 | - | - | 11,364 |

The Chinese Centre (North of England) Limited

Notes to the Accounts for the year ended 31 March 2021

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

| | Funds brought forward from 2020 | Movement in funds in 2021 | Transfers between funds in 2021 | Funds carried forward to 2022 |
|------------------------------------------------|---------------------------------------|------------------------------|---------------------------------------|-------------------------------------|
| | £ | See Note 16 £ | £ | £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 11,364 | 23,731 | - | 35,095 |
| Total unrestricted and designated funds | 11,364 | 23,731 | - | 35,095 |
| Total charity funds | 11,364 | 23,731 | - | 35,095 |

16 Analysis of movements in funds over the year as shown in Note 15

| | Income | Expenditure | Other Gains & Losses | Movement in funds |
|--------------------------------------------|---------------|-----------------|----------------------------|----------------------|
| | 2021 £ | 2021 £ | 2021 £ | 2021 £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 92,545 | (68,814) | - | 23,731 |
| | 92,545 | (68,814) | - | 23,731 |

17 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

18 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Chinese Centre (North of England) Limited

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---------------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Revenue grants from government and public bodies | | | | |
| HMRC Covid-19 JRS | 15,393 | - | 15,393 | - |
| Newcastle City Council | 36,272 | - | 36,272 | - |
| Total public sector revenue grants | 51,665 | - | 51,665 | - |
| Total Donations, Grants and Legacies | | | | |
| Total Donations, Grants and Legacies A1 | 51,665 | - | 51,665 | - |

20 Income from charitable activities - Trading Activities

| | | | | |
|----------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| <i>Current year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total funds |
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Primary purpose and ancillary trading | | | | |
| Income from learner, room charges and | 40,880 | - | 40,880 | 42,855 |
| Total Primary purpose and ancillary trading | 40,880 | - | 40,880 | 42,855 |

21 Total Income from charitable activities

| | | | | |
|---------------------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| <i>Current year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Total income from charitable trading | 40,880 | - | 40,880 | 42,855 |
| Total from charitable activities A2 | 40,880 | - | 40,880 | 42,855 |

The Chinese Centre (North of England) Limited

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

22 Support costs for charitable activities

| <i>Current Year</i> | Current year Funds 2021 £ | Current year Funds 2021 £ | Current year Total Funds 2021 £ | Prior Year Total Funds 2020 £ |
|-----------------------------------------------------------|------------------------------------|------------------------------------|------------------------------------------|----------------------------------------|
| <i>Employee costs not included in direct costs</i> | | | | |
| Salaries - Administrative staff | 43,870 | - | 43,870 | 50,009 |
| Defined contribution pension cost - | 796 | - | 796 | 868 |
| Employers' NI - Administrative staff | - | - | - | 343 |
| Other salaries | 4,828 | - | 4,828 | 6,950 |
| Training and welfare - staff | 92 | - | 92 | - |
| Payroll fees and charges | 1,197 | - | 1,197 | 1,027 |
| Travel and subsistence - staff | - | - | - | 2,964 |
| <i>Volunteer costs</i> | | | | |
| Volunteers' expenses | 177 | - | 177 | 629 |
| <i>Premises Expenses</i> | | | | |
| Cleaning and waste management | - | - | - | 85 |
| Rent, rates and service charge | 10,319 | - | 10,319 | 18,036 |
| <i>Administrative overheads</i> | | | | |
| Telephone, fax and internet | 57 | - | 57 | 678 |
| Liability and contents insurance | 1,718 | - | 1,718 | 1,905 |
| Sundry expenses | - | - | - | 118 |
| Equipment, repairs, expenses and maintenance | - | - | - | 170 |
| Training and accreditation fees | 4,224 | - | 4,224 | 2,833 |
| Postage and stationery | 243 | - | 243 | 440 |
| Moving costs | 120 | - | 120 | - |
| <i>Financial costs</i> | | | | |
| Interest | 3 | - | 3 | - |
| Support costs before reallocation | 67,644 | - | 67,644 | 87,055 |
| Total support costs - Current Year | 67,644 | - | 67,644 | 87,055 |

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The Chinese Centre (North of England) Limited

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

23 Other Expenditure - Governance costs

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|-------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Independent Examiner's fees | 1,170 | - | 1,170 | 1,170 |
| Total Governance costs | 1,170 | - | 1,170 | 1,170 |

All the expenditure in the prior year was unrestricted.

24 Total Charitable expenditure

| <i>Current Year</i> | | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | 0 Total Funds |
|-------------------------------------|------------|---------------------------------------|-------------------------------------|-----------------------------|------------------|
| | | 2021 | 2021 | 2021 | 2020 |
| | | £ | £ | £ | £ |
| Total support costs | B2d | 67,644 | - | 67,644 | 87,055 |
| Total Governance costs | B2e | 1,170 | - | 1,170 | 1,170 |
| Total charitable expenditure | B2 | 68,814 | - | 68,814 | 88,225 |

All the expenditure in the prior year was unrestricted.