

Company Registration Number - 03822341

The Charity Registration Number is :- 1093920

The Chinese Centre (North of England) Limited

Report and Accounts

31 March 2022

The Chinese Centre (North of England) Limited

Report and accounts for the year ended 31 March 2022

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The Chinese Centre (North of England) Limited

Company Registration Number - 03822341

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022, 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 is also known by its operating name, The CICT Open Learning Centre.

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:-

Unit 15, Lynnwood Enterprise Centre
Lynnwood Terrace, Newcastle Upon Tyne
, NE4 6UL
Telephone 0191 273 2527

Email Address emilylam@cictlearning.org
Web address <https://cictlearning.org>

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 2022

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

The following persons served as Trustees during the year ended 31 March 2022 :-

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.

Our organisation's name is the Chinese Centre (North of England), to be inclusive we are locally known as the CICT Open Learning Centre. We support BAME refugees and asylum seekers (mainly from Sudan, Syria, Kuwait, Iran, etc) and their wives with young children who are mainly economically inactive, unemployed or short-term unemployed. We are delivering a North of Tyne Community Led Local Development (CLLD) project called Truly Home funded by ESF and Newcastle City Council to support Newcastle residents who are mainly newly settled immigrants. We run ESOL classes on zoom for the housebound young wives with young children. Alongside this, we are delivering the UKCRF Community Digital Skills project for refugees and asylum seekers. We distribute donated tablets and internet data to the most deprived beneficiaries. We also ran the Community Health Projects funded by Newcastle City Council.

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Trustees' Annual Report for the year ended 31 March 2022

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

Apart from our main project, Truly Home, which has been funded by the European Structural and Investments Fund and Newcastle City Council. We have successfully applied for two rounds of Community Health Fund by Newcastle City Council. We delivered the Health project to support local residents including BAME refugees and asylum seekers. We ran three day trips to Cragside including various arts and exercise classes in this year. Our staff have received the BSI training to enable effective covid conversations to tackle vaccine hesitancy. We have been encouraging our project participants to take up covid vaccinations which still is a big struggle for BAME due to language, psychological, physical barriers and lack of education and knowledge. Since out of lockdown, instead of supporting clients on zoom, we have run more in-person activities and the clients hesitate to come out of house because of increased living costs.

Starting from the covid lockdown, we have been able to make use of donated tablets and internet data to support our clients. However, as the lockdown was lifted, We have more and more in-person activities which have an impact on the running costs. Given the increase of living costs, we need to offer more support to volunteers and project participants in terms of child care costs and transport costs.

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

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

Our main project, Truly Home, is one of the North of Tyne Community Led Local Development (NT CLLD) projects that targets the economically deprived areas in Newcastle upon Tyne & Wallsend to contribute to increased employment and improve opportunities to enhance local life. The Truly Home project has been extended from Aug 2022 to March 2022. We delivered ESOL for Work class on zoom to the BAME learners who are mainly from Sudan. Also, we ran classes like Driving Theory, Maths and Digital Skills to BAME refugees and asylum seekers.

We successfully delivered a number of financial inclusion and digital projects funded by Good Things Foundation as follows:

- 1) Nobody in the Dark Financial Inclusion project - Delivered to 40 BAME participants. Impact surveys and case studies completed recording how the project beneficiaries have improved their budgeting skills and financial resilience.
- 2) Nominet Device (Tablet & Data) project - Digital Skills support and 30 donated tablets and 6 month internet data successfully delivered to 30 BAME participants.
- 3) IT Capability Web Design project - With the BT Digital Capability Fund, our new website has been created: <https://cictlearning.org>

The Chinese Centre (North of England) Limited

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Trustees' Annual Report for the year ended 31 March 2022

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

Apart from the Truly Home Project, we delivered 2 rounds of Community Health Projects which were funded by Newcastle City Council.

We did the following classes for the round 1 Community Health Project:

WOMEN'S EXERCISE CLASS promoting physical & social health - we organised seven online exercise classes, including both aerobic and stretching exercises, and encouraging children to join their mothers in following the moves.

CREATIVE CLASS promoting mental & social health - we also had seven art and craft classes which ranged from origami to painting and even sewing. We sent out craft packs to students to ensure they had necessary materials. But we also sought to make the crafts using materials generally available at home to make the classes as accessible as possible.

COMMUNITY HEALTH CHAMPIONS - We had a presentation and information sharing sessions about Covid, and encouraged students to sign up to be community health champions and share their knowledge with friends and classmates. We recruited 10 students who each got health champion badges and helped distribute Covid testing kits to their communities.

We also had one Food and Culture Celebration at the beginning of our project, which combined some of the micro teaching and food/health class ideas, as we learned about how everyone celebrated Eid, what they cooked and did on the day. This honoured their traditions by giving them a chance to share in the group Zoom call.

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 Tyne & Wear NE11 0JQ

The Chinese Centre (North of England) Limited

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Trustees' Annual Report for the year ended 31 March 2022

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	8,158	23,731
Unrestricted Revenue Funds available for the general purposes of the charity	41,252	35,095
Restricted Revenue Funds	2,001	-
Total Funds	43,253	35,095

Financial review of the position at the reporting date, 31 March 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

It is the policy of this Centre to hold in reserves the equivalent of two months general running costs and an additional one month's salary costs and rent. In view of the forthcoming activities next year we have allocated £20,000 to reserves to cover our involvement. This policy will be reviewed in twelve months' time apart from the centre delivery project element which will be reviewed in three months' time when the funding situation is clearer.

The Chinese Centre (North of England) believe that, at present, we have £23,253 in reserves above what is required and will consider how these funds might be used for local BAME community in terms of training activities.

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

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Trustees' Annual Report for the year ended 31 March 2022

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;

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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 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.

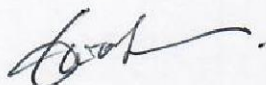
Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 8 to 23.

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 22 December 2022.



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 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 8 to 23 for the year ended 31 March 2022 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 14.

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

As described on page 6, 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 22 December 2022

The Chinese Centre (North of England) Limited - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2022, 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
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	-	62,624	62,624	51,665
Charitable activities	A2	10,651	-	10,651	40,880
Total income	A	10,651	62,624	73,275	92,545
Expenditure on:					
Charitable activities	B2	4,481	60,636	65,117	68,814
Total expenditure	B	4,481	60,636	65,117	68,814
Net income for the year		6,170	1,988	8,158	23,731
Transfers between funds	C	(13)	13	-	-
Net income after transfers	A-B-C	6,157	2,001	8,158	23,731
Net movement in funds		6,157	2,001	8,158	23,731
Reconciliation of funds:-					
Total funds brought forward	E	35,095	-	35,095	11,364
Total funds carried forward		41,252	2,001	43,253	35,095

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 14 to 23 form an integral part of these accounts.

The Chinese Centre (North of England) Limited - Statement of Financial Activities for the year ended 31 March 2022

The Chinese Centre (North of England) Limited - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	8,158	23,731
Net resources available to fund charitable activities	8,158	23,731

The notes attached on pages 14 to 23 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	35,095	-	35,095	11,364
Recognised gains and losses before transfers	6,170	1,988	8,158	23,731
	41,265	1,988	43,253	35,095
(From)/To unrestricted revenue funds	(13)	13	-	-
Closing revenue funds	41,252	2,001	43,253	35,095

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	41,252	2,001	43,253	35,095

The notes attached on pages 14 to 23 form an integral part of these accounts.

The Chinese Centre (North of England) Limited - Statement of Financial Activities for the year ended 31 March 2022

**The Chinese Centre (North of England) Limited
Income and Expenditure Account for the year ended 31 March 2022 as required by the
Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	73,275	92,545
Investment income		
Gross income in the year before exceptional items	73,275	92,545
Gross income in the year including exceptional items	73,275	92,545
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	63,874	67,644
Governance costs	1,243	1,170
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	65,117	68,814
Net income before tax in the financial year	8,158	23,731
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	8,158	23,731
Retained surplus for the financial year	8,158	23,731
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 14 to 23 form an integral part of these accounts.

The Chinese Centre (North of England) Limited - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Current assets		B		
Debtors	10	B2	15,453	22,060
Cash at bank and in hand		B4	33,926	15,859
Total current assets			<u>49,379</u>	<u>37,919</u>
Creditors: amounts falling due within one year	11	C1	<u>(6,126)</u>	<u>(2,824)</u>
Net current assets			43,253	35,095
The total net assets of the charity			<u>43,253</u>	<u>35,095</u>

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

Restricted funds				
Restricted Revenue Funds	15	D2	2,001	-
			2,001	-
Unrestricted Funds				
Unrestricted Revenue Funds	15	D3	41,252	35,095
			41,252	35,095
Designated Funds				
Total charity funds			<u>43,253</u>	<u>35,095</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 7.

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 22 December 2022

The notes attached on pages 14 to 23 form an integral part of these accounts.

The Chinese Centre (North of England) Limited

Notes to the Accounts for the year ended 31 March 2022

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

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have reviewed the future position and are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any 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 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 2022

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.

Improvement 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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

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.

The Chinese Centre (North of England) Limited

Notes to the Accounts for the year ended 31 March 2022

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

2022	2021
£	£

The net surplus before tax in the financial year is stated after charging:-

Pension costs	683	796
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6 Staff costs and emoluments

Salary costs

2022	2021	
£	£	
Gross Salaries excluding trustees and key management personnel	48,547	48,698
Employer's operating costs of defined contribution pension schemes	683	796
Total salaries, wages and related costs	49,230	49,494

Gross Salaries excluding trustees and key management personnel
Employer's operating costs of defined contribution pension schemes

Total salaries, wages and related costs

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.

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.

The Chinese Centre (North of England) Limited

Notes to the Accounts for the year ended 31 March 2022

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	90,773	174,273	-	265,046
At 31 March 2022	90,773	174,273	-	265,046
Depreciation				
At 1 April 2021	90,773	174,273	-	265,046
At 31 March 2022	90,773	174,273	-	265,046
Net book value				
At 31 March 2022	-	-	-	-
<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 April 2020	90,773	174,273	-	265,046
31 March 2021	90,773	174,273	-	265,046
Depreciation				
Net book value				
31 March 2021	90,773	174,273	-	265,046
31 March 2020	90,773	174,273	-	265,046

All assets are used for direct charitable purposes.

10 Debtors

	2022 £	2021 £
Prepayments and accrued income	15,453	22,060

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,631	1,405
PAYE, NIC VAT and other taxes	546	1,419
Other creditors	3,949	-
	6,126	2,824

The Chinese Centre (North of England) Limited

Notes to the Accounts for the year ended 31 March 2022

12 Income and Expenditure account summary

	2022 £	2021 £
At 1 April 2021	35,095	11,364
Surplus after tax for the year	8,158	23,731
At 31 March 2022	<u>43,253</u>	<u>35,095</u>

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 2022

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	33,926		15,453	49,379
Current Liabilities	(2,621)	-	(3,505)	(6,126)
	<u>31,305</u>	<u>-</u>	<u>11,948</u>	<u>43,253</u>

At 1 April 2021

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	37,919	-	-	37,919
Current Liabilities	(2,824)	-	-	(2,824)
	<u>35,095</u>	<u>-</u>	<u>-</u>	<u>35,095</u>

The Chinese Centre (North of England) Limited

Notes to the Accounts for the year ended 31 March 2022

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

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 16 £	See Note 17 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	35,095	6,170	(13)	41,252
Total unrestricted and designated funds	35,095	6,170	(13)	41,252
Restricted funds:-				
Good Things Foundation - Digital Inclusion Capability Grant	-	1,170	2	1,172
Newcastle City Council - Community Health project	-	818	11	829
Total restricted funds	-	1,988	13	2,001
Total charity funds	35,095	8,158	-	43,253

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	10,651	(4,481)	-	6,170
Restricted funds:-				
Newcastle City Council - CLLD project	55,824	(55,824)	-	-
Good Things Foundation - Digital Inclusion Capability Grant	4,800	(3,630)	-	1,170
Newcastle City Council - Community Health project	2,000	(1,182)	-	818
	73,275	(65,117)	-	8,158

17 Details of transfers between funds

The transfers shown in note 15 above are:-

	2022 £
Transfers to/(from) Unrestricted Funds to cover deficits on Restricted Funds or when funds are lawfully reallocated	(13)
To/(from) Restricted Revenue Funds	13
Net transfers	-

The transfers from unrestricted funds is to cover the small deficit on the restricted funds.

The Chinese Centre (North of England) Limited

Notes to the Accounts for the year ended 31 March 2022

18 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.

Restricted funds:-

Newcastle City Council - CLLD project

Funding was received for the supply and support of services to help cover the cost of wages and overheads which relate to the charitable activities.

Good Things Foundation - Digital Inclusion Capability Grant

Funding was received to help with website costs.

Newcastle City Council - Community Health project

Funding was received to help deliver classes to promote mental, physical and social wellbeing.

19 Ultimate controlling party

The charity is under the control of its legal members.

The Chinese Centre (North of England) Limited

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

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

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants from government and public bodies				
HMRC Covid-19 JRS	-	-	-	15,393
Newcastle City Council	-	57,824	57,824	36,272
Good Things Foundation	-	4,800	4,800	-
Total public sector revenue grants	-	62,624	62,624	51,665
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	-	62,624	62,624	51,665

21 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Income from learner, room charges and fees	10,651	-	10,651	40,880
Total Primary purpose and ancillary trading	10,651	-	10,651	40,880

22 Total Income from charitable activities

Current year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading	10,651	-	10,651	40,880
Total from charitable activities A2	10,651	-	10,651	40,880

The Chinese Centre (North of England) Limited

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

23 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Travel and Subsistence - Charitable Activities	-	84	84	-
Coach hire	-	340	340	-
Classes	-	329	329	-
Membership	-	150	150	-
Total direct spending B2a	-	903	903	-

24 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Employee costs not included in direct costs				
Salaries - Administrative staff	1,179	41,622	42,801	43,870
Defined contribution pension cost - administrative staff	-	683	683	796
Other salaries	-	5,746	5,746	4,828
Training and welfare - staff	-	34	34	92
Payroll fees and charges	550	-	550	1,197
Volunteer costs				
Volunteers' expenses	257	-	257	177
Premises Expenses				
Rent, rates and service charge	-	8,933	8,933	10,319
Administrative overheads				
Telephone, fax and internet	-	358	358	57
Advertising and marketing	-	518	518	-
Liability and contents insurance	-	317	317	1,718
Training and accreditation fees	-	401	401	4,224
Postage and stationery	-	171	171	243
Moving costs	1,247	950	2,197	120
Financial costs				
Interest	5	-	5	3
Support costs before reallocation	3,238	59,733	62,971	67,644
Total support costs - Current Year	3,238	59,733	62,971	67,644

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 2022 as required by the SORP 2015

Administrative overheads

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

25 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	1,243	-	1,243	1,170
Total Governance costs	1,243	-	1,243	1,170

All the expenditure in the prior year was unrestricted.

26 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Total direct spending	B2a	-	903	903	-
Total support costs	B2d	3,238	59,733	62,971	67,644
Total Governance costs	B2e	1,243	-	1,243	1,170
Total charitable expenditure	B2	4,481	60,636	65,117	68,814

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021	2021	2021
		£	£	£
Total support costs	B2d	67,644	-	67,644
Total Governance costs	B2e	1,170	-	1,170
Total charitable expenditure	B2	68,814	-	68,814