

CHINESE HEALTH INFORMATION CENTRE

COMPANY REGISTRATION NUMBER : 4473484

CHARITY REGISTRATION NUMBER : 1094063

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

CHINESE HEALTH INFORMATION CENTRE

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

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CHINESE HEALTH INFORMATION CENTRE

Report of the Trustees for the Year Ended 31ST March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31ST March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) (January 2019).

Reference and Administrative Information

Charity Name: Chinese Health Information Centre

Charity Number: 1094063

Company No: 4473484

Directors and Trustees

The directors of the charitable company (Chinese Health Information Centre) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since year end was as follows:

Mr Kui Keung Yeung (Treasurer)

Mr Kenneth Shieu

Mr Chi Kin Ho

Mr Kwong Hon Yu (Company Secretary)

Dr Siu Man Kan (Vice Chairman)

Mrs Mei Yin Stott

Prof. Shulan Tang (appointed 3rd July 2024)

Prof. Mark Gabbay (appointed 3rd July 2024)

Dr Chung Tai Chiu (appointed 3rd July 2024)

Mr Wai Ling Wong (appointed 3rd July 2024)

Management Committee Members

Professor Shu Lan Tang (Chairman)

Key Management Personnel: Trustees and Directors

Chair of Trustees

Senior Manager

Mrs Shirley Lo Ping He

Registered Office

6-8 Houldsworth Street

Manchester

M1 1EJ

CHINESE HEALTH INFORMATION CENTRE

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester, M11 3TQ

Bankers

Royal Bank of Scotland
Drummond House (DQ) Branch
Customer Service Centre
Drummond House 1
Redheughs Avenue
Edinburgh
EH12 9 JN

Objectives and Activities

The purpose of the charity is to provide culturally appropriate, high-quality and professional health information services to Manchester's local Chinese and South-East Asian communities.

The aims of the charity are:

- Tackle health inequalities
- Promote health and wellbeing
- To prevent illness
- Reduce isolation and loneliness

The objectives of the charity are to work closely with both statutory and voluntary organizations, liaise with health and educational professionals and involve Greater Manchester's local Chinese Communities to:

- Improve the health status and quality of life for Chinese individuals and community groups living in and around the Manchester area
Provide accessible and culturally appropriate health information and wellbeing services to Chinese and South-East Asian residents
- Provide consultative, advisory and support services to other organizations
- Participate in health policy consultations; health needs assessments; research and evaluation aimed at identifying service gaps and improving services to meet those needs

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through the organization and provision of a wide range of health information, advice and activities, designed to reduce loneliness and isolation, and improve service user's physical and mental health and wellbeing.

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Structure, Governance and Management

Chinese Health Information Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29th June 2002. It is registered as a charity with the Charity Commission 7th October 2002.

Appointment of Trustees

As set out in the Articles of Association the appointment of trustees shall be reviewed every three years.

Trustee Induction and Training

On appointment, Trustees are given an induction to their roles and responsibilities and access to relevant literature from the Charity Commission, Companies House etc.

Organisation

The board of trustees administers the charity. The board normally meets 6 times a year. A Nurse Operations Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related Parties and Organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year any such related party transactions are reported in Note 11.

Review of Achievements and How Our Activities Benefit the Public

Main achievements during the financial year 2023/2024:

1) We successfully secured funding from Your Housing Group (YHG) for the SLA project, enabling us to deliver a wide range of health activities for YHG residents. A significant number of older members from the Chinese community also benefited from these activities. The project aimed to promote physical and social well-being, increase physical activity, reduce isolation, and enhance community connectedness.

- Total people impacted: 449 through various activities, including:
- Tai Chi Classes: 40 sessions, benefiting 90 participants
- Health Walks: 24 sessions, engaging 83 participants
- Memory Lane Support Group: 12 sessions, supporting 98 older individuals
- Community Health Promotion: 4 sessions, attended by 86 participants
- One-to-One Befriending Telephone Support Service: 17 sessions, assisting 92 individuals
- Additional Project:
- GM Walking Festival Grant: Organized 3 extra community health walks, further benefiting participants.

2) Stronger Communities Fund (We Love MCR Charity Grant):

- 80 bilingual English Classes (Mandarin and Cantonese speakers with limited English)
 - 68 people benefited
 - Duration: January 2023 – November 2024

This project aims to improve English language skills for Mandarin and Cantonese speakers, fostering integration and communication.

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3) TFGM (Transport for Greater Manchester) Funded Projects (October 2023 - November 2024) -Cycle & Stride Project to deliver :

- 12 Bike Track Cycling Sessions
- 7 Bike Ride Events
- 55 Community Health Walks
- 8 Nordic Walking Sessions
- First Aid Training
- 2 Bike Repair and Maintenance Sessions

These initiatives aim to promote active lifestyles, community health, and safety skills.

4) MCC funded Women's Day in March 2024, 160 people attended the event with joy.

5) CHIC received Forever MRC-Together Energy Funds which helped to reduce significantly to running cost (November 2023).

6) Facilitated and organized the 2023 Winter Covid & Flu clinic to increase the uptake of vaccination at CHIC, 89 people benefitted.

7. Continued to supported the Chinese Carers with autistic children group through providing Wechat self-help group, social gathering and cycling sessions. The success of these health activities was evident, benefiting carers, parents and children.

8) Successfully held a large-scale fundraising event in which over £24,851 was raised in November 2023. Over £1,736 was raised in 2024 Chinese New Year and sales of raffles event.

9) Provision of Drop-in Facilities and Telephone Help:

- Total drop-in visits recorded: 1,289
 - Activity users: 75% (993 visits)
- CHIC handled: 184 individuals for social and health matters, including:
 - Explaining NHS letters
 - Assistance with GP and dentist services
 - Making vaccination appointments
 - Requests for interpreters

10) Telephone Information and Support Services:

- Total calls handled by CHIC: 324
- Calls related to CHIC's services: 97.5% (316 calls)
- Calls related to health and social matters: 2.5% (8 calls), which include:
 - Queries about GP, dentist, or optician services
 - Requests for telephone interpretation
 - Requests to book an interpreter for hospital services

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11) Organized Large Scale Outdoor Activities:

- 2023 May Dragon Boat Festival: 60 participants
- 2023 July Southport Day Trip: 106 participants
- 2023 September Mid-Autumn Festival: 70 participants
- 2023 October Day Trip to Cheshire Oaks and Whitby Hall Park: 52 participants
- 2023 Christmas Luncheon Party for Older People: 140 people benefited

These cultural events and trips were aimed at promoting community engagement and social interaction.

12) Support for Cultural Health Activities :

- CHIC continues to provide a cultural environment and platform for non-English speakers by offering:
 - Health Choir Group: 20 people benefited
 - Canton Opera Singing Group: 20 people benefited
 - Karaoke Health Group: 15 people benefited
 - Health Dance Group: 6 people benefited
- These activities:
 - Increase individual confidence and personal growth
 - Help with fundraising at CHIC's annual charity event
 - Are accessible, free, and provide a convenient venue for participants

Above all, the organizations has developed develops wide community net-work and partnership with the following organizations and group

- The Health Developmental Officer of the MCR City Centre
- The Care Co-ordinator of the City Health Centre
- Healthywatch Manchester
- Bee in the loop- Neighbourhood Watch
- Police & Community Together Meeting Group
- River & Canal Trust
- North Manchester Inclusion Partnership
- Manchester Community Central (MCC)
- Voluntary Sector North West(VSNW)
- Federation Chinese Association Manchester(FCAM)
- Manchester Chinese Education Cultural Centre (MCECC)
- Wai Yin Society
- ShuLan College of Chinese Medicine
- Manchester Chinese Art Zon
- Health Inequalities and Science School of Health and Society Faculty of Health, Education and Well-being. University of Wolverhampton
- Birmingham Chinese Society
- University of Manchester PHD research students

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Financial Review

The attached statements show the current state of the Charity's finances, which the Trustees consider to be satisfactory. The management committee continues to invest in and develop services while maintaining existing services. This required us to use some of our reserve funds in the year. Total income in the year was £178,251 (2023 £122,520) and total expenses £177,961 (2023 £127,533) returning a small surplus of £290 (2023 deficit £5,013). The major sources of income were small grants, income generated from health interpreting services and an annual charity fundraising event.

Investment Powers and Policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves Policy and Concerns

The balance held in unrestricted reserves at 31st March 2024 was £418,465 of which £258,684 were free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately eighteen months of running costs (currently £267,000). This meets with CHIC's financial strategic plan. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Having regard to the level of reserves, financial strategic plan and annual budget the trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to staffing and service provision.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

CHIC Management Committee has set out a Financial Strategy Plan for future as follows:

- Minimize costs and reduce running costs
- Increase interpreting service income and to train and recruit community health interpreters to meet the rising needs of the new grant from Hong Kong
- Continue to organise annual fund-raising activities
- Use the opportunity of Chinese New Year celebrations to fundraise
- Continue the SLA with Your Housing Group (YHG)
- Seek, identify and bid for other sources of funding and sponsorship
- Publish a room hire facility on CHIC's website to generate more funds
- Further develop and expand the Carers for Autistic Children Support Group
- Maintain all core services
- Maintain financial stability in long term

Trustees' Responsibilities in Relation to Financial Statements

The charity trustees (who are also the directors of Chinese Health Information Service for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

CHINESE HEALTH INFORMATION CENTRE



Mr. Kui Keung Yeung (Treasurer)

Date: 20th December 2024

STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2024

				Year Ended 31.03.24	Year Ended 31.03.23
INCOME FROM:	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Incoming Resources from Generated Funds					
Donations & Legacies		4,430	-	4,430	460
Investment Income		3,627	-	3,627	1,198
Other Trading Activities	5	26,287	-	26,287	22,619
Charitable Activities	4	116,833	27,074	143,907	98,243
TOTAL		<u>151,177</u>	<u>27,074</u>	<u>178,251</u>	<u>122,520</u>
EXPENDITURE ON:					
Raising Funds	6	(11,052)	-	(11,052)	(7,848)
Charitable Expenditure	7	(145,221)	(21,688)	(166,909)	(119,685)
TOTAL		<u>(156,273)</u>	<u>(21,688)</u>	<u>(177,961)</u>	<u>(127,533)</u>
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		(5,096)	5,386	290	(5,013)
Gross Transfers between funds	16	-	-	-	-
		<u>(5,096)</u>	<u>5,386</u>	<u>290</u>	<u>(5,013)</u>
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		423,561	4,357	427,918	432,931
TOTAL FUNDS CARRIED F/WD	16	<u>418,465</u>	<u>9,743</u>	<u>428,208</u>	<u>427,918</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 19 form part of these accounts.

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Co.Reg. No. 4473484

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BALANCE SHEET AS AT 31 MARCH 2024

		2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets	12	159,781	164,188
CURRENT ASSETS			
Debtors	13	8,748	10,459
Cash at Bank and in Hand		<u>277,178</u>	<u>277,176</u>
		285,926	287,635
LIABILITIES:			
Amounts falling due within one year	14	<u>(17,499)</u>	<u>(23,905)</u>
NET CURRENT ASSETS		268,427	263,730
		<u>428,208</u>	<u>427,918</u>
THE FUNDS OF THE CHARITY			
Restricted Funds	17	9,743	4,357
Unrestricted Funds	17	418,465	423,561
TOTAL CHARITY FUNDS		<u>428,208</u>	<u>427,918</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved on behalf of the Board of Trustees:



Trustee Mr Kui Keung Yeung

Date: 20th December 2024

The notes on pages 12 to 19 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31st MARCH 2024

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net movement in funds	290	(5,013)
Add back depreciation	5,033	4,825
Deduct investment income	(3,627)	(1,198)
Decrease/(increase) in debtors	1,711	(1,594)
Increase/(decrease) in creditors	(6,406)	15,803
Net cash used in operating activities	(2,999)	12,823
Cash flows from investment activities:		
Interest	3,627	1,198
Purchase of assets	(626)	(2,188)
Net cash provided by investing activities	3,001	(990)
Increase/(decrease) in cash and cash equivalents during the year	2	11,833
Cash and cash equivalents brought forward	277,176	265,343
Cash and cash equivalents carried forward	277,178	277,176

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 2 restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Fee and grant income are reflected in the accounts when receivable. Grants are recognised when the conditions for their receipt have been met - this may be based on performance of a task or purchase of goods or services. Grants which relate to a specified future period are deferred.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Operating income represents grants, contracts, fees and sundry income receivable.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 8.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 7.

(h) Tangible fixed assets and depreciation

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Computers	33 1/3% p.a. on original cost
Fixtures, Fittings & Equipment	25% p.a. on original cost
Buildings	over 50 years from 2012
Refurbishment	20% on cost

(i) Debtors

Trade and other debtors are recognised at settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(j) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(k) Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is registered for VAT.

(l) Pensions

The charity is a member of an auto enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(m) Contingent liabilities

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

2 NET INCOME FOR THE YEAR

This is stated after charging:
Depreciation - owned assets
Independent Examiners Fees
Other financial services

2024	2023
£	£
5,033	4,825
830	985
409	1,322

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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3 TAX ON SURPLUS ON ORDINARY ACTIVITIES

(See taxation policy note above)

2024
£**2023**
£

-

-

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Specialist Interpreting Services (medical / health)	113,874	-	113,874
Your Housing Group (YHG) SLA Grants	-	10,000	10,000
GM Sport	-	100	100
We Love Manchester	-	4,000	4,000
Transport for Greater Manchester	-	10,000	10,000
Altogether Fund - Canal & River Trust	-	70	70
Manchester City Council	-	500	500
Forever Manchester - Together Energy Fund	-	2,404	2,404
Activity Income	2,839	-	2,839
Other Income	120	-	120
	116,833	27,074	143,907

Previous Year

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Specialist Interpreting Services (medical / health)	57,353	-	57,353
ARUK - Inspire Fund	-	3,600	3,600
Your Housing Group (YHG) SLA Grants	-	10,000	10,000
Your Housing Group (YHG)	-	750	750
National Lottery - Awards for All	-	9,855	9,855
Health Challenge Project	-	763	763
Altogether Fund - Canal & River Trust	-	6,944	6,944
Salford CVS- Greater Manchester Walking	-	4,640	4,640
GTE MRC	-	100	100
NHS GM Integrated Care - Covid Clinic	1,000	-	1,000
Workshops	225	-	225
Activity Income	3,013	-	3,013
	61,591	36,652	98,243

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Charity Gala Dinner Fundraising Event	24,551	-	24,551
Chinese New Year Fundraising	1,404	-	1,404
Raffles	332	-	332
	26,287	-	26,287

Previous Year

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Charity Gala Dinner Fundraising Event	21,394	-	21,394
Chinese New Year Fundraising	1,225	-	1,225
	22,619	-	22,619

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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6 COST OF RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Charity Gala Dinner Fundraising Event	7,908	-	7,908	7,540
Consultancy	2,117	-	2,117	-
Other fundraising costs	1,027	-	1,027	308
	<u>11,052</u>	<u>-</u>	<u>11,052</u>	<u>7,848</u>

7 EXPENDITURE

	Interpreting Service £	Other Activities £	Total 2024 £
Wages and Salaries - interpreting	27,659	21,334	48,993
Staff Travel	-	37	37
Bank Interpreting Expenses	68,944	-	68,944
Activities for Older People	-	2,585	2,585
Tai Chi Classes	-	1,425	1,425
Centre Health Activities	-	442	442
Walking Project	-	1,504	1,504
Ride for Health	-	123	123
Other activities	-	1,716	1,716
Support Costs	4,958	32,885	37,843
Governance Costs	1,112	2,185	3,297
	<u>102,673</u>	<u>64,236</u>	<u>166,909</u>

Restricted	21,688
Unrestricted	145,221
	<u>166,909</u>

Previous Year

	Interpreting Service £	Other Activities £	Total 2023 £
Wages and Salaries - interpreting	24,991	20,381	45,372
Staff Training	-	391	391
Bank Interpreting Expenses	24,443	-	24,443
Activities for Older People	-	2,919	2,919
Tai Chi Classes	-	1,608	1,608
Centre Health Activities	-	962	962
Brain Health	-	890	890
Walking Project	-	283	283
Ride for Health	-	2,278	2,278
Other activities	-	289	289
Volunteer Expenses	-	21	21
Support Costs	4,615	31,763	36,378
Governance Costs	1,816	2,035	3,851
	<u>55,865</u>	<u>63,820</u>	<u>119,685</u>

Restricted	32,295
Unrestricted	87,390
	<u>119,685</u>

8 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	<i>Basis of Apportionment</i>	General		Total 2024	Total 2023
		Support	Governance		
		£	£	£	£
Employment Costs	<i>Staff Time</i>	21,548	-	21,548	20,469
Insurance	<i>Space Used</i>	3,032	-	3,032	2,774
Rent, Rates, Heat, Light & Water	<i>Space Used</i>	5,277	-	5,277	3,710
Repairs and Maintenance	<i>Space Used</i>	655	-	655	1,847
Minor Equipment	<i>Space Used</i>	179	-	179	117
Printing, Stationery & Post	<i>Staff Time</i>	550	-	550	330
Telephone	<i>Staff Time</i>	918	-	918	895
Website	<i>Staff Time</i>	101	-	101	72
Depreciation	<i>Staff Time</i>	5,034	-	5,034	4,825
Subscriptions	<i>Staff Time</i>	185	-	185	-
Sundries	<i>Staff Time</i>	295	-	295	466
Irrecoverable VAT		69	-	69	873
AGM		-	1,815	1,815	1,430
Accountancy & Payroll		-	1,072	1,072	2,140
Bank Charges & Interest		-	410	410	281
		37,843	3,297	41,140	40,229

9 STAFF NUMBERS AND COSTS

	2024	2023
	£	£
Wages and Salaries	68,534	64,231
Social Security Costs	658	344
Pension Costs	1,349	1,266
	70,541	65,841

No employee earned £60,000 per annum or more.

The average number of employees was 5, 1 full time, 1 part time and 3 sessional interpreters.

The average number of employees by full time equivalent was:

Management & Administration	1	1
Provision of Services	1	2
	2	3

The charity considers its key management personnel comprises the trustees and manager. The total employment benefits, including employer N.I. and pension contributions of the key management personnel was £42,667 (previous year: £40,762).

No employee earned £60,000 p.a. or more, and no director was paid any remuneration.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

10 CAPITAL COMMITMENTS

Contracted for but not provided

2024

£ nil

2023

£ nil

11 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration, directly or indirectly out of the funds of the charity, was paid or payable during the period, to any trustee or to any persons known to be connected with any of them. No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

12 TANGIBLE FIXED ASSETS

	Building	Fixtures & Fittings	Computers & Equipment	Refurbishment	Total
COST		£	£	£	£
As At 1 April 2023	212,926	40,064	18,070	10,628	281,688
Additions			626		626
Disposals					-
At 31 March 2024	212,926	40,064	18,696	10,628	282,314
DEPRECIATION					
As At 1 April 2023	50,379	38,423	18,070	10,628	117,500
Charge for Year	4,277	547	209		5,033
Disposals					-
At 31 March 2024	54,656	38,970	18,279	10,628	122,533
NET BOOK VALUE					
At 31 March 2024	158,270	1,094	417	-	159,781
At 31 March 2023	162,547	-	-	-	164,188

13 DEBTORS

	2024	2023
	£	£
Other Debtors	6,307	8,486
Prepayments	2,441	1,973
	8,748	10,459
Restricted Funds	2,500	-
Unrestricted Funds	6,248	10,459
	8,748	10,459

14 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank Current Account	5,488	13,058
Other Creditors	260	459
Other Taxes & Social Security Costs	7,971	4,255
Accruals	3,780	6,133
	17,499	23,905

All liabilities relate to unrestricted funds in 2024 and 2023.

15 CONTINGENT LIABILITIES

	2024	2023
	£	£
At 31 March	-	-

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

16 MOVEMENT IN FUNDS

	Balance at 1.4.23 £	Incoming £	Transfers £	Outgoing £	Balance at 31.3.24 £
RESTRICTED FUNDS					
Your Housing Group SLA Grants	-	10,000		(10,000)	-
GM Sport - Lets Walk	-	100		(100)	-
We Love Manchester - English Classes	-	4,000		(1,417)	2,583
Transport for Gr Manchester - Cycle & Ride	-	10,000		(2,840)	7,160
Salford CVS - GM Walking	4,357	-		(4,357)	-
Altogether Fund - Canal & River Trust	-	70		(70)	-
Manchester City Council - IWD	-	500		(500)	-
Forever Manchester - Together Energy Fund	-	2,404		(2,404)	-
	4,357	27,074	-	(21,688)	9,743
UNRESTRICTED FUNDS					
General	259,373	151,177	-	(151,866)	258,684
Designated Capital Fund	164,188	-	-	(4,407)	159,781
	423,561	151,177	-	(156,273)	418,465
TOTAL FUNDS	427,918	178,251	-	(177,961)	428,208

Previous Year

	Balance at 1.4.22 £	Incoming £	Transfers £	Outgoing £	Balance at 31.3.23 £
RESTRICTED FUNDS					
<i>Your Housing Group (YHG) SLA Grants</i>	-	750		(750)	-
<i>Your Housing Group (YHG)</i>	-	10,000		(10,000)	-
<i>ARUK - Inspire Fund</i>	-	3,600		(3,600)	-
<i>Health Challenge Project</i>	-	763		(763)	-
<i>Salford CVS - GM Walking</i>	-	4,640		(283)	4,357
<i>Altogether Fund - Canal & River Trust</i>	-	6,944		(6,944)	-
<i>GTE MRE Sport</i>	-	100		(100)	-
<i>National Lottery Awards for All</i>	-	9,855		(9,855)	-
	-	36,652	-	(32,295)	4,357
UNRESTRICTED FUNDS					
General	266,106	85,868	(2,188)	(90,413)	259,373
Designated Capital Fund	166,825	-	2,188	(4,825)	164,188
	432,931	85,868	-	(95,238)	423,561
TOTAL FUNDS	432,931	122,520	-	(127,533)	427,918

Designated Capital Fund - This represents the book value of assets still to be depreciated. The funds are fully spent.

17 ANALYSIS OF CHARITABLE FUNDS

	Tangible Fixed Assets £	Net Current Assets £	2024 Total £	Tangible Fixed Assets £	Net Current Assets £	2023 Total £
RESTRICTED FUNDS:	-	9,743	9,743	-	4,357	4,357
UNRESTRICTED FUNDS:	159,781	258,684	418,465	164,178	259,383	423,561
	159,781	268,427	428,208	164,178	263,740	427,918

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

18 COMPANY STATUS

The charitable company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding up.

19 GOING CONCERN

The company's main source of income is grant funding and interpreting services. The Trustees having regard to future budgets and the current level of reserves consider that it is appropriate to prepare the accounts on a going concern basis and, consequently the accounts do not include any adjustments that would be necessary if the funding sources should cease.

20 POST BALANCE SHEET EVENTS

The trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented.

21 FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

22 CONTROLLING PARTIES

The company is under the joint control of the volunteer Board of Trustees named on Page 1.