

MANCHESTER CHINESE CENTRE

England & Wales · Charity number 1114121

Details

Status Registered

Legal form Charitable company

Company number [05641623](#)

Registered 2006-05-09

Register [View on the Charity Commission register](#)

Contact

Address 67 Ardwick Green North
Ardwick
Manchester
M12 6FX

Phone 01612759885

Email info@manchesterchinesecentre.org.uk

Website www.manchesterchinesecentre.org.uk

Activities

Objects: TO OFFER A VARIETY OF EDUCATIONAL BENEFITS TO CHINESE CHILDREN. CHILDREN BORN IN CHINA WILL BE TAUGHT ENGLISH AND CHINESE CHILDREN BORN IN ENGLAND WILL BE TAUGHT CHINESE. THE CENTRE WILL ALSO TEACH IT SKILLS, USING COMPUTERS AT THE CENTRE.

Activities: - Offer a variety of educational Chinese workshops to wider communities and schools- Run ESOL English, Chinese languages and IT for unemployed and local community- Run weekend supplementary school and homework club - Run activities for Manchester Chinatown and Chinese Archive- Run Chinese festivals for the local community- Run opera club for the elderly- Run Badminton for families

Classification

- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE MANCHESTER.
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£194,962	£174,435	-	-
2023-12-31	£199,191	£163,896	-	-
2022-12-31	£202,511	£147,680	-	-
2021-12-31	£146,370	£118,960	-	-
2020-12-31	£124,495	£124,024	-	-

Trustees

Name	Role	Appointed
Dennis Keat Aik Yeoh		2020-09-01
Foifuen Nicole Soi		2020-09-01
Maggie Sau Yan Tang		2020-09-01

MANCHESTER CHINESE CENTRE

England & Wales - Charity number 1114121

Accounts

MANCHESTER CHINESE CENTRE

**COMPANY REGISTRATION NUMBER: 5641623
REGISTERED CHARITY NUMBER: 1114121**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Hilton Jones Ltd t/a Community Accountancy Service
Hollinwood Business Centre, Albert Street
Oldham,
OL8 3QL

MANCHESTER CHINESE CENTRE

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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MANCHESTER CHINESE CENTRE**Report of the Trustees for the Year Ending 31ST December 2024**

The trustees present their annual directors' report and financial statements of the charity for the year ending 31st December 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) (1 January 2019).

Reference and administrative information

Charity Name: Manchester Chinese Centre

Charity Number: 1114121

Company No: 5641623

Directors and trustees

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

Ms Maggie Tang

Nicole Soi

Dennis Yoeh

Company Secretary

Ms Maggie Tang

Key management personnel: Trustees and Directors

- Ms Maggie Tang
- Nicole Soi
- Dennis Yoeh
- Jenny Wong - Manager of MCC

Registered Office

67 Ardwick Green North, Ardwick, Manchester, M12 6FX

Independent Examiners

Hilton Jones Ltd t/a Community Accountancy Service,
Hollinwood Business Centre, Albert Street, Oldham, OL8 3QL

Bankers

The Cooperative Bank plc, PO Box 250, Skelmersdale, WN8 6WT

Objectives and activities

The purpose of the charity is to offer a variety of educational benefits to Chinese children, including English and Chinese language skills and I.T.

MANCHESTER CHINESE CENTRE

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

- Enhancing community cohesion by assisting Chinese nationals, refugees and immigrants throughout Greater Manchester to integrate and access opportunities, enabling them to participate fully in the society.
- We achieve this by bringing together a diverse range of learning opportunities, such as leisure activities in arts, culture and sport. We also offer information, advice and support available through our centre 6 days per week.

We provide:

Welfare and legal signpost advice service:

- Saturday and Sunday, free UK education system advice to all parents;
- Legal and welfare signposting to all the community;
- Legal and welfare signposting to ESOL English classes' refugees and local community Tuesday, Wednesday and Thursday;
- Legal and welfare Signposting to Elderly Chinese Opera Club (aged 55-85) running every Tuesday from 12:00 - 19:00 comprising 50-60 members;

Structure, governance and management

Manchester Chinese Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2005. It has been registered as a charity organisation with the Charity Commission since 9th May 2006.

Appointment of trustees

As set out in the Articles of Association the appointment of trustees shall be subject to a minimum of three. At each meeting one third of the directors shall retire by rotation and offer themselves for re-election.

Trustee induction and training

On appointment the 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 4 times a year. A Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration for acting in their trustee role. Other payments are shown in Note 11. Any connection between a trustee and a 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, such related party transactions are reported in Note 11.

Review of our achievements and performance

The main achievements during the year were:

MANCHESTER CHINESE CENTRE

Inflation and the rising cost of living inevitably affects our freelance teachers and our daily running costs. 2024 we have had a hard time keeping up with our daily expenses. Mainly energy bills, insurance and 20% council tax. The council gave us an 80% council tax relief instead of 100%. Council tax keeps going up and this increases our daily expenses.

Community work

Chinese opera

- Ann, Head of the Chinese Cantonese Opera retired, and new Chairwoman Che took over from Dec 2024. Tony Chen donated £500 to support them. Jenny managed to find them new some second-hand music instruments. Eleanor donated £100 to support them with tea and coffee.

Salford Royal Hospital, Stott Lane, M6 8HD

In September 2024, Karolina Sych, a social worker in the Stroke and Neurology Department at Salford Hospital, requested assistance for a Chinese stroke patient named C who had no family. They transferred him to a 24-hour care home. We assigned a young volunteer, Havery Zhang, to visit him weekly as part of his work experience. Havery Zhang hoped to pursue a career in medicine. We also organized a church group, Grace and Nancy, to occasionally prepare Chinese home-cooked meals for this patient.

Ardwick ward community work

- We have been assisted by Manchester City Council official Katrina Keener in organizing the Ardwick Community Christmas Tree Lighting event since 2022. This annual event was a collaborative effort, jointly organised by Arawak Walton, Barnardo's, Manchester Chinese Centre (MCC), Manchester City Council, One Manchester, local school and Various local charitable organisations. Ardwick is a wonderfully diverse community, home to many newly arrived families from different cultural and religious backgrounds. The festive season provided a perfect opportunity for neighbours to connect, foster understanding, and celebrate together in unity and friendship.

Ardwick Community Christmas Tree Lighting

- On December 11, 2024, our community gathered at Ardwick Park to celebrate the annual Christmas tree lighting ceremony. After weeks of careful planning and the guidance of dedicated volunteers and organizers, the event was a resounding success, attracting hundreds of local residents. We served free hot food and drinks, sang Christmas carols, and distributed goodie bags to the children. It was a joyous and truly unforgettable occasion that will be cherished until we gather again next year.

Community service

- We provide community interpreting services directly to local schools, which reduces costs for schools.
- Legal and Welfare Free Service: Instead of a face to face advice service, we provide phone advice. Nicole or Jenny did help the community with emergency cases. There are many Cantonese speakers from Hong Kong BNO asking for help. We provide signpost info, contract person, phone number or Dept. Lots of employment law and HR issues, neighbours, GCSE and A Level exam and educational conflicts.

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WEA Adult education

- WEA run adult education at MCC and use our Centre for their ESOL exam. WEA has been running their ESOL lesson online and 1 days at our Centre, but in Sept 2024 had stop all lessons.
- For employment, we work with **Growth Company Janet Wong**, Engagement Officer at The Salvation Army Engineering and Construction Academy, 71 Grosvenor Street, Manchester, M13 9UB. They are funded by the Government to provide training and employment opportunities to the community. Janet promoted adult education and gaining employment, especially the social care jobs.

MCC Celebrates 2024 Lunar New Year

- Chinatown Celebrations, we hosted a popular Chinese calligraphy stall in the heart of the festivities, providing a cultural experience for the public and promoting the MCC's presence. Furthermore, talented children from our community performed traditional singing and music on the main Chinatown stage, as well as at the prestigious Portico Library and Manchester Central Library.
- Community Outreach, demonstrating our commitment to social responsibility, the MCC youth group fundraised for and directly delivered food parcels to support homeless and elderly members of the local community.
- Ardwick Park celebrating Chinese New Year Event, In partnership with the Ardwick Park community, we offered a free, public Dragon Dance workshop. Led by a professional Kung Fu Master, the event was a tremendous success, receiving overwhelmingly positive feedback and serving as a brilliant promotion for the Ardwick Ward.

MCC Celebrating Culture and Supporting Heritage

MCC is playing an active role in two significant cultural initiatives in early 2024, demonstrating our commitment to community engagement and the promotion of Chinese heritage.

Partnership in the 'Infamous' Exhibition at Portico Library

We are proud to be a supporting partner for the major exhibition 'Infamous: Opium, Silk, Tea and Missions' at the Portico Library, running from 1 February to 10 June 2024. In support of the exhibition's curator, Iris Yau, the MCC has facilitated the loan of several important items from our community to enhance the display. This collaboration enriches the narrative of the exhibition and strengthens our institutional partnership with one of Manchester's most historic cultural institutions.

Exhibition: Infamous: Opium, Silk, Tea and Missions

Venue: Portico Library, 57 Mosley St, Manchester, M2 3HY

Dates: 1 February - 10 June 2024

Our Role: Item loan and community support

MANCHESTER CHINESE CENTRE

- On January 22, 2024, Lunar New Year, our children will participate in the following performances at the Portico Library:
- Chinese English bilingual choir, conducted by Yuxun Choy 蔡语寻 Cai Yuxun, "Jasmine Flower and Congratulations."
- Matthew Chen 陈建聪, violin solo, "The Moon Represents My Heart" and "Butterfly Lovers."
- Clara Birchall, violin solo, "Horse Racing."
- Yihui Qu 瞿伊慧, guzheng solo, "Fisherman's Song at Dusk."
- Zhou Han Chi 徐照涵, guqin solo, "Happy New Year (Modern Music)" and "Xiaoxiang Clouds."

Youth Seminar on "Opium, Silk, Tea, and Education" Co-Hosted by Portico Library and MCC

Manchester, 22 February 2024 – The Portico Library partnered with the Manchester China Council (MCC) to host a youth seminar entitled "Opium, Silk, Tea, and Education."

The event, focused on the history of opium in China, was organized for Chinese youth and chaired by Professor Yangwen Zheng 郑扬文教授 of the University of Manchester. A renowned expert in the field, Professor Zheng previously held academic positions at the University of Pennsylvania and the National University of Singapore. She is the author or editor of ten books, including the seminal works "The Social Life of Opium in China" and "Ten Lessons in Modern Chinese History."

- Twenty-three high school students from across Greater Manchester attended the seminar. The event featured a series of public speeches delivered by six teenage participants, who presented their research and perspectives on this complex chapter of history.
- **Opium Wars and Me** by Yuxun Choy 蔡语寻. Year 9 at Chetham's School of Music.
- **Opium Wars and Health** by William Mak 麦炜霖. Year 10 at Manchester Grammar School for boys.
- **The Economic Impact of the Opium War** by Annabel Wong 黄禧欣. Year 12 at Altrincham Grammar School for Girls.
- **The health impacts of the Chinese population caused by the Opium war** by Nicky Li 李澤林. Y12 Urmston Grammar school.
- **Origins of the Opium War** by Isabelle Wong 黄禧林. Year 12 at Altrincham Grammar School for Girls.
- **Unravelling the Treaty of Nanjing: The Legacy and Imperial Ambitions Behind It** by Emmy Lin 林子月. Y12 at Altrincham Grammar school for girls.

Celebrating Qing Ming Festival with Calligraphy at The Portico Library

On Friday, 19th April, The Portico Library was honoured to host a special event in observance of the Chinese Qing Ming Festival (Tomb-Sweeping Day). This traditional festival is a time for families to honour their ancestors, pay respect to their roots, and celebrate the renewal of spring.

To mark this significant cultural occasion, we were delighted to welcome acclaimed calligrapher Ng to lead a unique and immersive "Black and White Workshop."

The session was specially arranged for the **Ramblers walking group**, a vibrant community of local retirees. Under Ng's expert guidance, the group embarked on a creative journey to connect with the spirit of the festival. Participants explored the ancient and meditative art of Chinese calligraphy, learning the fundamental techniques of handling the brush, ink, and paper.

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The heart of the workshop was a deeply personal activity: each member learned to write their surname in Chinese characters. This powerful act served as a beautiful bridge between cultures, allowing individuals to celebrate their own family heritage and ancestral lines through the graceful strokes of a traditional art form.

It was a joyful afternoon of cultural exchange, quiet contemplation, and creative expression, perfectly capturing the essence of Qing Ming—remembering the past while engaging fully with the present.

MCC supplementary school

Sept 2024-2025 School Fee has increased to £340 per year.

JCQ exam

We send teachers to local high schools and sixth form colleges to deliver Chinese A-Level and GCSE examinations, covering a total of 21 schools and colleges in Greater Manchester.

2023-2024 MCC exam achievement:

Subject	No enrol	Result grade
A Level	3 from MCC	B x 2, A* x1
	11 Private candidates	
GCSE	28 candidates from MCC	9 x 26, 8 x 1
	8 attend ed MCC, but took exam at their schools	9 x 7, 8 x 1
	8 from Hulme Hall School	9 x 8
	19 MCCC school	
	17 Private Candidates	

School library

We launched the school library and formed several reading clubs with young volunteers. Reading is a fundamental aspect of language learning. It exposes children to new vocabulary, grammar, and sentence structures while improving comprehension and overall fluency. We hope to improve Chinese children's English reading skills.

English Book Club

- Young volunteers created this reading club. They are not authority figures like parents or teachers. They can be "cool" mentors, making reading seem enjoyable and socially rewarding for the children. This Club creates a shared resource (the book collection) and a shared space (the library), strengthening community bonds. It empowers young volunteers with leadership skills, responsibility, and a sense of purpose. It removes the barrier of cost by using donated books and a free public space.

Sign Language Club

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- Our Sign Language Club has embraced the growing national momentum towards making British Sign Language (BSL) more accessible. In line with the government's proposal to introduce BSL into the GCSE curriculum, our students undertook an ambitious project: translating and interpreting Chinese songs into British Sign Language.
- This complex task was a significant challenge that required dedication from both our teachers Winnie Tang, Xiaoyu Wang and students. Their hard work culminated in a series of fantastic public performances at prestigious venues across Manchester, including the University of Manchester Museum, the Central Library, and the Chinatown Stage. We are incredibly proud of their achievement in bridging cultures and languages through the power of sign.

GCSE IT Club: Empowering Future Generations

- **Community Impact:** Recognising that many parents in the Chinese community work demanding hours within the hospitality sector, this initiative addresses a critical need. It offers students essential IT skills development that they might not otherwise have access to, ensuring they are not disadvantaged and are fully supported in their academic and career aspirations.
- The GCSE IT Club is an ideal and vital platform to foster talent, bridge the digital skills gap, and empower the next generation for success in the modern workforce.
- 23 Nov 2024, the club has been launched thanks to a generous donation of £1,500 from Mr. Tony Chan. This funding directly supports two specialised IT teachers who deliver lessons in computer programming and provide targeted preparation for the GCSE IT examinations. MCC is responsible for room rental.
- The GCSE IT Club provides a dedicated learning environment for students, encouraging more young people within the Chinese community to explore and pursue careers in information technology.

Homework Club

To improve academic performance among Chinese children, we rent room from neighbour Barnardo's Community Centre to set up a homework club to help children with their science, maths, and English homework. Through this homework club, children learn how to deal with bullying. Academic achievement is crucial for developing children's self-confidence in the long term.

Celebrating Manchester's complementary schools

Saturday, 7 Sept 2024, 11:00 am – 15:00 pm. Martin Harris Centre, University of Manchester. At the award ceremony, the Mayor of Manchester delivered a welcome speech and introduced the event. We selected one Teacher of the Year and two Volunteers of the Year. MCC Chairwoman Nicole Soi attended the ceremony to support our group.

Award presentation:

- Youth Voice & Children's Rights: Presented by Jennie - Manchester City Council
- Creative Teaching and Learning: Presented by Mon - NRCSE
- Community Partnership: Jen - Growth Company

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Manchester Chinese Centre won awarded as follow:

- Tony Chen won the best partnership award of the year.
- Vivian Hom won the best teacher award of the year.
- Harvey Zhang won the best volunteer award of the year.

Manchester City Council provided lunch for everyone in the open hall, which was a great opportunity for everyone to network. It was a wonderful day!

Financial review

The attached statements show the current state of Charity's finances, which the Trustees consider to be satisfactory. Total income in the year was £194,962 (2023 £199,121) and total expenses £174,435 (2023 £163,896) returning a surplus of £20,527 (2023 £35,295). The major sources of income were education and cultural events.

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 going concern

The balance held in unrestricted reserves as at 31st December 2024 was £198,862 of which £188,271 are 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 6 months of running costs (currently £87,000). The trustees consider that this level will provide sufficient funds to give stability to the services offered by the charity.

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 / Ongoing projects

We offer Chinese education workshops to schools across Manchester. Many schools have shown strong interest; especially due the Chinese New Year. Education dept has been introducing History of Zhou Dynasty study for primary school. Now we could teach Chinese History at school. We need to recruit and train more teachers to run workshops and school clubs.

It is good to promote adult Mandarin course as an evening class; adult Chinese learners would be well suited. Chinese calligraphy could also be taught during the day time.

MANCHESTER CHINESE CENTRE**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Manchester Chinese Centre 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.

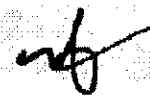
By order of the board of trustees

Dennis Yoeh- Trustee



Date: 27 Aug 2025

Maggie Tang - Trustee



Date: 27 Aug 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MANCHESTER CHINESE CENTRE**

I report on the accounts of the company for the year ended 31st December 2024, which are set out on pages 11 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Chartered Association of Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


James Hilton Jones FCCA

Hilton Jones Ltd. t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street, Oldham, OL8 3QL

Date 27th August 2025

MANCHESTER CHINESE CENTRE

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

INCOME FROM:	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.12.24 Total Funds £	Year Ended 31.12.23 Total Funds £
Incoming Resources from Generated Funds					
Donations & Legacies		4,876	-	4,876	5,731
Investment Income		2,661	-	2,661	1,549
Other Trading Activities	5	7,872	-	7,872	11,816
Charitable Activities	4	179,553	-	179,553	180,095
TOTAL		<u>194,962</u>	-	<u>194,962</u>	<u>199,191</u>
EXPENDITURE ON:					
Raising Funds	6	(7,194)	-	(7,194)	(5,816)
Charitable Expenditure	7	(167,241)	-	(167,241)	(158,080)
TOTAL		<u>(174,435)</u>	-	<u>(174,435)</u>	<u>(163,896)</u>
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS					
		20,527	-	20,527	35,295
Gross Transfers between funds	17	-	-	-	-
RECONCILIATION OF FUNDS					
		20,527	-	20,527	35,295
Total Funds Brought Forward		178,335	3,137	181,472	146,177
TOTAL FUNDS CARRIED FWD	17	<u>198,862</u>	<u>3,137</u>	<u>201,999</u>	<u>181,472</u>

The statement of financial activities includes all gains and losses in the year.

The notes on pages 14 to 19 form part of these accounts.

MANCHESTER CHINESE CENTRE

Co.Reg. No. 5641623

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BALANCE SHEET AS AT 31 DECEMBER 2024

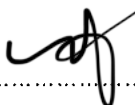
		2024	2023
		£	£
FIXED ASSETS			
Tangible Fixed Assets	12	10,591	6,258
 CURRENT ASSETS			
Stock	13	500	50
Debtors	14	7,238	1,760
Cash at Bank and in Hand		<u>193,683</u>	<u>181,986</u>
		201,421	183,796
 LIABILITIES:			
Amounts falling due within one year	15	<u>(10,013)</u>	<u>(8,582)</u>
NET CURRENT ASSETS		191,408	175,214
		<u><u>201,999</u></u>	<u><u>181,472</u></u>
 THE FUNDS OF THE CHARITY			
Restricted Funds	17	3,137	3,137
Unrestricted Funds	17	<u>198,862</u>	<u>178,335</u>
TOTAL CHARITY FUNDS		<u><u>201,999</u></u>	<u><u>181,472</u></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 Maggie Tang

.....


Trustee Dennis Yeoh

Date 27th August 2025

The notes on pages 14 to 19 form part of these accounts.

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

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

	2024	,2023
	£	£
Net movement in funds	20,527	35,295
Add back depreciation	3,549	2,804
Deduct investment income	(2,661)	(1,549)
Decrease/(increase) in debtors	(5,478)	1,639
Increase/(decrease) in creditors	1,431	(5,885)
Decrease/(increase) in stock	(450)	-
Net cash used in operating activities	<u>16,918</u>	<u>32,304</u>
Cash flows from investment activities:		
Interest	2,661	1,549
Purchase of fixed assets	(7,882)	-
Net cash provided by investing activities	<u>(5,221)</u>	<u>1,549</u>
Increase/(decrease) in cash and cash equivalents during the year	11,697	33,853
Cash and cash equivalents brought forward	181,986	148,133
Cash and cash equivalents carried forward	<u>193,683</u>	<u>181,986</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 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 was one restricted fund 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 17.

(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.

Operating income represents grants, contracts, tuition fees, rental 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 (f) 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:-

Leasehold Improvements	5 years
Fixtures, Fittings & Equipment	5 years
Computer Equipment	5 years

(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 makes contributions to 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

	2024	2023
	£	£
This is stated after charging:		
Depreciation - owned assets	3,549	2,804
Independent Examiners Fees	1,284	1,272
Other financial services	-	-
	<u> </u>	<u> </u>

3 TAX ON SURPLUS ON ORDINARY ACTIVITIES

(See taxation policy note above)

<u> </u>	<u> </u>
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MANCHESTER CHINESE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (cont...)

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4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Tuition & Exam Fees	169,674	-	169,674	176,589
Events & Workshops	9,839	-	9,839	3,176
Book Sales	40	-	40	330
	<u>179,553</u>	<u>-</u>	<u>179,553</u>	<u>180,095</u>
Restricted				-
Unrestricted				<u>180,095</u>
				<u>180,095</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Interpreting	2,643	-	2,643	3,523
Management & Use of Facilities	5,208	-	5,208	8,268
Photocopying	21	-	21	25
	<u>7,872</u>	<u>-</u>	<u>7,872</u>	<u>11,816</u>

All income in 2023 was unrestricted funds.

6 COST OF RAISING FUNDS

	£	£	£	£
Employment Costs	3,600	-	3,600	2,428
Freelance Interpreters	1,311	-	1,311	1,210
Professional Indemnity Insurance	278	-	278	248
Premises Costs	2,005	-	2,005	1,930
	<u>7,194</u>	<u>-</u>	<u>7,194</u>	<u>5,816</u>

All expenditure in 2024 and 2023 was from unrestricted funds.

7 EXPENDITURE

	Interpreting Service	Tuition & Workshops	Total 2024
	£	£	£
Employment Costs	-	9,900	9,900
Freelance Tutors	-	63,631	63,631
Travelling Expenses	9	8	17
Teaching Materials	-	3,665	3,665
Exam Fees	-	6,271	6,271
CRB Checks & Work Permits	85	85	170
Publications & Subscriptions	236	236	472
Workshops & Activities	-	7,236	7,236
Hospitality	-	1,012	1,012
Volunteer Expenses	-	400	400
Support Costs	1,970	71,213	73,183
Governance Costs	39	1,245	1,284
	<u>2,339</u>	<u>164,902</u>	<u>167,241</u>
Restricted Funds	-	-	-
Unrestricted Funds	<u>2,339</u>	<u>164,902</u>	<u>167,241</u>
	<u>2,339</u>	<u>164,902</u>	<u>167,241</u>

MANCHESTER CHINESE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (cont...)

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7 EXPENDITURE cont...	Interpreting Service	Tuition & Workshops	Total 2023
Previous Year	£	£	£
Employment Costs	-	4,048	4,048
Freelance Tutors	-	57,778	57,778
Travelling Expenses	4	4	8
Teaching Materials	-	2,223	2,223
Exam Fees	-	5,765	5,765
CRB Checks & Work Permits	74	75	149
Publications & Subscriptions	201	201	402
Workshops & Activities	-	7,258	7,258
Hospitality	-	1,907	1,907
Volunteer Expenses	-	602	602
Support Costs	3,090	73,578	76,668
Governance Costs	509	763	1,272
	<u>3,878</u>	<u>154,202</u>	<u>158,080</u>
Restricted Funds	-	828	828
Unrestricted Funds	<u>3,878</u>	<u>153,374</u>	<u>157,252</u>
	<u>3,878</u>	<u>154,202</u>	<u>158,080</u>

8 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	<i>Basis of Apportionment</i>	General Support	Governance	2024 Total	2023 Total
		£	£	£	£
Employment Costs		19,738		19,738	19,248
Rent & Business Tax	<i>Space Used</i>	28,743		28,743	27,326
Heat, Light & Water	<i>Space Used</i>	4,527		4,527	4,989
Telephone	<i>Space Used</i>	840		840	839
Cleaning	<i>Space Used</i>	3,198		3,198	2,830
Printing, Postage & Stationery	<i>Space Used</i>	1,028		1,028	2,936
Website Costs		-		-	2,240
Insurance	<i>Space Used</i>	794		794	763
Repairs & Maintenance	<i>Space Used</i>	6,107		6,107	7,012
Computer & Internet Expenses	<i>Space Used</i>	785		785	913
Minor Equipment	<i>Space Used</i>	1,050		1,050	1,233
Depreciation	<i>Space Used</i>	3,549		3,549	2,805
Sundries		1,024		1,024	473
Donations		-		-	735
Legal & Professional Fees		300		300	826
Book-keeping & Accountancy		1,500	1,284	2,784	2,772
		<u>73,183</u>	<u>1,284</u>	<u>74,467</u>	<u>77,940</u>

9 STAFF NUMBERS AND COSTS

	2024	2023
	£	£
Wages and Salaries	32,976	25,366
Social Security Costs	-	-
Pension Costs	262	358
	<u>33,238</u>	<u>25,724</u>

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

The charity had 2 employees during the year. The average number by full time equivalent was:

Management & Administration	0.5	0.5
Provision of Services	0.5	0.5
	<u>1</u>	<u>1</u>

The charity considers its key management personnel comprises the trustees and manager. The total employment benefits, including employer pension contributions of the key management personnel was £18,000 (previous year: £12,544).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (cont...)

10 CAPITAL COMMITMENTS

Contracted for but not provided	£ nil	£ nil
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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.

Related Parties

Fortress Property was paid £26,500 for rent of the premises for the year. This business is owned by the centre manager.

A rent review was carried out by WT Gunson commercial property consultants in 2022 and established a market rent for the premises of £26,500 p.a.

£1,440 in room hire was charged to trustee Foi Fuen Nicole Soi during the year.

12 TANGIBLE FIXED ASSETS

	Leasehold Improvements	Computers Equipment	Fixtures & Equipment	Total
	£	£	£	£
COST				
As At 1 January 2024	55,561	3,078	14,511	73,150
Additions	4,903	1,519	1,460	7,882
Disposals				-
At 31 December 2024	<u>60,464</u>	<u>4,597</u>	<u>15,971</u>	<u>81,032</u>
DEPRECIATION				
As At 1 January 2024	51,567	2,759	12,566	66,892
Charge for Year	2,595	210	744	3,549
Disposals				-
At 31 December 2024	<u>54,162</u>	<u>2,969</u>	<u>13,310</u>	<u>70,441</u>
NET BOOK VALUE				
At 31 December 2024	<u>6,302</u>	<u>1,628</u>	<u>2,661</u>	<u>10,591</u>
At 31 December 2023	<u>3,994</u>	<u>319</u>	<u>1,945</u>	<u>6,258</u>

13 STOCK

	2024	2023
	£	£
Stock	500	50
	<u>500</u>	<u>50</u>

14 DEBTORS

	2024	2023
	£	£
Other Debtors	5,990	550
Prepayments	1,248	1,210
	<u>7,238</u>	<u>1,760</u>

All debtors in 2024 and 2023 relate to unrestricted funds.

15 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other Creditors	5,979	6,021
Other Taxes & Social Security Costs	217	284
Accruals	3,817	2,277
	<u>10,013</u>	<u>8,582</u>

All creditors in 2024 and 2023 relate to unrestricted funds with the exception of:
 Money held for Wuhan International Exchange Project £4,521.15

MANCHESTER CHINESE CENTRE

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (cont...)

16 CONTINGENT LIABILITIES		2024		2023
At 31 December		£	£	£
		-	-	-

17 MOVEMENT IN FUNDS	Balance at 1.1.24	Incoming	Transfers	Outgoing	Balance at 31.12.24
	£	£	£	£	£
Restricted Funds					
Donations - Build A Library	3,137	-	-	-	3,137
	<u>3,137</u>	-	-	-	<u>3,137</u>
Unrestricted Funds					
General	178,335	194,962	-	(174,435)	198,862
TOTAL FUNDS	<u>181,472</u>	<u>194,962</u>	<u>-</u>	<u>(174,435)</u>	<u>201,999</u>

Previous Year	Balance at 1.1.23	Incoming	Transfers	Outgoing	Balance at 31.12.23
	£	£	£	£	£
Restricted Funds					
Donations - Build A Library	3,260	-	-	(123)	3,137
Donations - food donation project	-	400	-	(400)	-
Donations - Eric Lin event	-	305	-	(305)	-
	<u>3,260</u>	<u>705</u>	<u>-</u>	<u>(828)</u>	<u>3,137</u>
Unrestricted Funds					
General	142,917	198,486	-	(163,068)	178,335
TOTAL FUNDS	<u>146,177</u>	<u>199,191</u>	<u>-</u>	<u>(163,896)</u>	<u>181,472</u>

18 ANALYSIS OF CHARITABLE FUNDS	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
RESTRICTED FUNDS:	-	3,137	3,137
UNRESTRICTED FUNDS:	10,591	188,271	198,862
	<u>10,591</u>	<u>191,408</u>	<u>201,999</u>
Previous Year	£	£	£
RESTRICTED FUNDS:	-	3,137	3,137
UNRESTRICTED FUNDS:	6,258	172,077	178,335
	<u>6,258</u>	<u>175,214</u>	<u>181,472</u>

19 COMPANY STATUS

The charitable company is limited by guarantee and all members have agreed to contribute a sum not exceeding £10 in the event of a winding up.

20 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.

21 GOING CONCERN

The company's main source of income is tuition fees. 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 current funding sources should drop significantly.

22 POST BALANCE SHEET EVENTS

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

23 CONTROLLING PARTIES

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

MANCHESTER CHINESE CENTRE

England & Wales - Charity number 1114121

Accounts

MANCHESTER CHINESE CENTRE

COMPANY REGISTRATION NUMBER: 5641623
REGISTERED CHARITY NUMBER: 1114121

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

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

MANCHESTER CHINESE CENTRE

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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1 - 7	Trustees Annual Report
8	Independent Examiner's Report
9	Statement of Financial Activities
10	Balance Sheet
11	Statement of Cash Flows
12-17	Notes to the Accounts

MANCHESTER CHINESE CENTRE**Report of the Trustees for the Year Ending 31ST December 2023**

The trustees present their annual directors' report and financial statements of the charity for the year ending 31st December 2023 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) (1 January 2019).

Reference and administrative information

Charity Name: Manchester Chinese Centre

Charity Number: 1114121

Company No: 5641623

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows: Ms Maggie Tang

Nicole Soi

Dennis Yoeh

Company Secretary

Ms Maggie Tang

Key management personnel: Trustees and Directors

- Ms Maggie Tang
- Nicole Soi
- Dennis Yoeh
- Jenny Wong - Manager of MCC

Registered Office

67 Ardwick Green North, Ardwick, Manchester, M12 6FX

Independent Examiners

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

Bankers

The Cooperative Bank plc, Balloon Street, Manchester

Objectives and activities

The purpose of the charity is to offer a variety of educational benefits to Chinese children, including English and Chinese language skills and I.T.

MANCHESTER CHINESE CENTRE

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

- Enhancing community cohesion by assisting Chinese nationals, refugees and immigrants throughout Greater Manchester to integrate and access opportunities, enabling them to participate fully in the society.
- We achieve this by bringing together a diverse range of learning opportunities, such as leisure activities in arts, culture and sport. We also offer information, advice and support available through our centre 6 days per week.

We provide:

Welfare and legal signpost advice service:

- Saturday and Sunday, free UK education system advice to all parents;
- Legal and welfare signposting to all community;
- Legal and welfare signposting to ESOL English classes' refugees and local community Tuesday, Wednesday and Thursday;
- Legal and welfare Signposting to Elderly Chinese Opera Club (aged 55-85) running every Tuesday from 12:00 - 19:00 comprising 50-60 members;

Structure, governance and management

Manchester Chinese Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2005. It has been registered as a charity organisation with the Charity Commission since 9th May 2006.

Appointment of trustees

As set out in the Articles of Association the appointment of trustees shall be subject to a minimum of three. At each meeting one third of the directors shall retire by rotation and offer themselves for re-election.

Trustee induction and training

On appointment the 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 4 times a year. A Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration for acting in their trustee role. Other payments are shown in Note 11. Any connection between a trustee and a 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, such related party transactions are reported in Note 11.

Review of our achievements and performance

The main achievements during the year were:

Inflation and the rising cost of living inevitably affects our freelance teachers and our daily running costs. 2023 we have had a hard time keeping up with our daily expenses. Mainly energy bills, insurance and 20%

MANCHESTER CHINESE CENTRE

council tax. The council gave us an 80% council tax relief instead of 100%. Council tax keeps going up and this increases our daily expenses.

Community work:

- We have lost the Community Interpreting Service for NHS, social care and education. Most organisations have switched to remote (online or mobile). They contact interpreters directly instead through us.
- The members of the Chinese Cantonese Opera still carrying on. This elderly group had provided tea and snack for their member which work out nicely. Some of them still very worried about their physical condition and the development of the COVID-19 epidemic, and they dare not go out to participate in social activities. The Hong Kong BNO Group also has some new members, but they cannot drive to the Centre and not able continue.
- The Manchester Day Parade was changed to a full day of stand workshops in mid-August. Most of the community away on holiday. There was no way we could have been involved. Without the funding and manpower, we wouldn't have had the staff and artists to run the event for whole day.

Chinese New Year in Jan 2023:

- The event is back in Chinatown. We didn't participate in the Chinatown booths because the rental was too expensive. Given the shrinking budgets of tourists, it's not realistic to participate in this event.
- MCC youth group has fundraised for homeless and elderly people in the community. The activities included delivering Food Parcels to them directly.
- MCC joined the Ardwick Park community event. Chinese New Year we provided a Chinese Dragon Dance workshop in the park. We employed a professional Kung Fu Master and teachers to run this dragon Dance workshop which we received huge positive feedback. This event was free of charge and open to the public. Also, this event has been promoting Ardwick Ward.

Community service:

Legal and Welfare Service: phone advice only and no face-to-face service. Nicole or Jenny did help the community with emergency cases. There are many Cantonese speakers from Hong Kong BNO asking for help. We provide signpost info. Lots of employment law and HR issues, neighbours and educational conflicts.

For employment, we work with Growth Company Janet Wong, Engagement Officer at The Salvation Army Engineering and Construction Academy, 71 Grosvenor Street, Manchester, M13 9UB. They are funded by the Government to provide training and employment opportunities to the community. Janet promoted adult education and gain employment, especially the social care jobs.

The Coronation of Charles III

A fantastic long bank holiday weekend for the coronation of King Charles on 6th and 7th May 2023. The Ardwick community in Manchester come together to celebrate, whether it's a private garden party or a street party that the whole community can attend. It's great to get to know your neighbours. Welcome all!

MANCHESTER CHINESE CENTRE

This time about 550 children attended the coronation of King Charles outside our school. Lisa Yam DL to represent the Lord Lieutenant on 6th May at 12pm visited our school. She celebrated this special occasion with our children.

Very long tables to set up with flowers and flags which had covered the whole street. Parents donated food and drinks. Danny was dancing around with the children. Luckily Manchester City Council closed the roads and allowed our children to dance in the streets. Absolutely perfect and fun!

The tragedy of school bullying

On July 7, 2023, we helped a family through a very difficult time. E child was bullied at a local mainstream school and died. Nicole has been helping the family with the legal issues and listening to the parents. This has taken up a lot of her time. Our committee raised the issue of bullying in schools.

On August 15, 2023, Jenny Wong held a workshop on "School Bullying". The tragedy of school bullying in E has aroused the concern of parents. It affects the daily life and mental health of children. Parents must understand the problem of school bullying and teach them how to face it and the rights of their children. 21 parents participated in the workshop.

Memorial Day of E - Football Cup

On August 13, 2023, together with Emma Panayiotou, a football event was organized to raise awareness about bullying. On this extraordinary Memorial Day, 120 young people of mixed race played football, with the participation of many volunteers and parents. Everyone there was unique: different races, different languages, different backgrounds, different ideas and motivations, but there was no conflict. No matter how heartbreaking the defeat was, everyone was united. We want young people to see the love around them and feel how extraordinary society is.

Fundraise & Donation

Total amount raised on the day of the memorial was £2,060 (Emma account + £305.00 (Manchester Chinese Centre account). Emma and Andy donated the funds towards two children's charities:

Manchester Mind and National Suicide.

All fundraising profits made are paid to the charities Manchester Mind and the National Suicide Prevention Alliance in the name of E.

For the event of "Memorial of E - Football Cup", funded by Manchester Chinese Centre. MCC responsible for the following expenses: drinks, food, candles, black ribbons, bouncy castle, face painting and football medals. Total paid out cost was **£722.72**.

Portico Library exhibition planning

We attended meeting on 27 Sept 2023 and agreed to take part of Portico Library's Exhibition "Infamous: Opium, Silk, Tea and the Mission" 1 Feb 2024 to 10 June 2024. We were invited by the organizer, Iris Yau, to take part in this exhibition. We loaned items and assisted with the display at Portico Library on 31 January 2024. Portico Library, 57 Mosley St, Manchester, M2 3HY.

Workshop for parents

On 18 Aug 2023, Family Law workshop run by **Nicole Soi**. 18 adults attended. This workshop mainly talks about children safeguarding, estate planning, will for family with young children, will and probate and guardianship.

On 18 Aug 2023 "Children learning development" workshop run by Jenny Wong. 20 adults attended. This workshop provided the UK education system from Nursery to A Level. Jenny invited teenagers to attend a

MANCHESTER CHINESE CENTRE

“career development” workshop which helped them to plan and have an insight knowledge of their career pathway. Also, children’s work experience is very vital. This will parents to understand the education system, so parents could provide extra help to their children.

Community Christmas

Manchester Chinese Centre worked closely with Manchester City Council’s Ardwick Community Officer Katrina Keane, the Central Communities Team, Barnardo’s, Arawak Walton and One Manchester to host the Ardwick Green Park Festive Lights event on 4 December 2023. The event was created by the above organizations. We invited local communities to hold a Christmas party at Ardwick Green Park. About 110 people attended.

MCC young volunteers are serving hot food and drinks. Grace Wong organized carols singing and most important we invited Anson Yu played musical instruments. It was wet and raining, but our children still carried on! Barnardo’s ran craft activities at their Community Hub and they joined the party. Our volunteer Tor played the important role of Santa Claus. Children following him around. He gave out lots of presents to the children. We shared the hot meals with the homeless people.

MCC supplementary school

Sept 2022 -2023 School Fee has increased to £320 per year.

Nov 2022 - July 2023, MCC School carried on some of the online lessons before, but from September 2022, we cancelled online lesson. All returned to school for Face-to-Face lessons.

Textile making where art, science and history meet

20 Oct 2022 and 20 Feb 2023, MCC invited National Archives and the V&A to run Textile workshop for the teenage students. The UK National Archive are running a hands-on workshop for young adults, exploring design, dyeing and weaving techniques used in 18th and 19th Century China drawing inspiration from collections held at the National Archives and the V&A. Student interested in learning about historic Chinese textile making techniques.

School library

Fundraising for the library In May 2022, MCC received a donation of £3087.42 from parents to build our library. We completed the shed at Easter and asked the community to donate books. Volunteer Winnie Tang worked in the library from April to July 2022. Organizing all the books. Open to the community and public in September 2023.

We launched the school library and formed several reading clubs with young volunteers. Reading is a fundamental aspect of language learning. It exposes children to new vocabulary, grammar, and sentence structures while improving comprehension and overall fluency. We hope to improve Chinese children's English reading skills.

Homework Club

We learned that E has been bullying at his school. Our committee suggested to improve Chinese children has engaged **Dr Barnardo's Community Hub** next door to set up a homework club to help the children with their schoolwork. Through this Homework Club children need to learn how deal with school Bullying. Academics are very important in building your child's confidence in the long term.

MANCHESTER CHINESE CENTRE

JCQ exam

2022-2023 JCQ exam achievement:

Subject	No enrol	Result grade
A Level	6 from MCC	4 x A, 1 x B, 1 x D
GCSE	33 candidates from MCC	9 x 25, 8 x 6, 7 x 1, 5 x 1
	32 Private Candidates	9 x 25, 8 X 4, 7 x 3

We send teachers to local high schools and Sixth form College to conduct Chinese A-Level and GCSE examinations, covering a total of 13 schools and Colleges in Greater Manchester.

Teacher training from Bolton University

Bolton University sent their PGCE students has been coming to school for training. Each year about 4 to 5 students. We have been working with them for years. It has been very successful.

Celebrating Manchester's complementary schools

Saturday, July 1, 2023, 11:00 am – 15:00 pm. Martin Harris Centre, University of Manchester. We prepare refreshments for visitors and display our students' work and pictures of our school in the exhibition hall.

The award ceremony began when Mayor Yasmin Dar delivered a welcome speech and introduced the event. **Award presentation:**

- Youth Voice & Children's Rights: Presented by Jennie - Manchester City Council
- Creative Teaching and Learning: Presented by Mon - NRCSE
- Community Partnership: Jen - Growth Company

Manchester Chinese Centre won awarded as follow:

- Shuk-Na Chen won the best volunteer award of our school.
- Shuangning won the best teacher award for our school.
- Nancy Yu won the best academic achievement student award of our school.

Manchester City Council provides lunch for everyone in the open hall to allow people to network. It's a great day!

Adult education

WEA run adult education at MCC and use our Centre for their ESOL exam. WEA has been running their ESOL lesson online and 3 days at our Centre.

Financial review

The attached statements show the current state of Charity's finances, which the Trustees consider to be satisfactory. Total income in the year was £199,121 (2022 £202,511) and total expenses £163,896 (2022 £147,680) returning a surplus of £35,295 (2022 £54,831). The increased surplus was mainly due to the increased uptake of Chinese language classes. The major sources of income were education and donations.

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.

MANCHESTER CHINESE CENTRE

Reserves policy and going concern

The balance held in unrestricted reserves as at 31st December 2023 was £178,335 of which £172,077 are 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 6 months of running costs (currently £82,000). The trustees consider that this level will provide sufficient funds to give stability to the services offered by the charity.

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 / Ongoing projects

We offer Chinese education workshops to schools across Manchester. Many schools have shown strong interest. We need to recruit and train more teachers to run workshops and school clubs.

It is good to promote adult Mandarin course as an evening class, adult Chinese learners would be well suited. Chinese calligraphy could also be taught during the day.

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Manchester Chinese Centre 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



Maggie Tang - Trustee

Date: 15 Sept 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANCHESTER CHINESE CENTRE

I report on the accounts of the company for the year ended 31st December 2023, which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

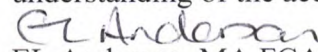
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


EL Anderson MA FCA CTA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Date 15th September 2024

STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2023

INCOME FROM:	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.12.23 Total Funds £	Year Ended 31.12.22 Total Funds £
Incoming Resources from Generated Funds					
Donations & Legacies		5,026	705	5,731	22,229
Investment Income		1,549	-	1,549	139
Other Trading Activities	5	11,816	-	11,816	12,803
Charitable Activities	4	180,095	-	180,095	167,340
TOTAL		<u>198,486</u>	<u>705</u>	<u>199,191</u>	<u>202,511</u>
EXPENDITURE ON:					
Raising Funds	6	(5,816)	-	(5,816)	(9,432)
Charitable Expenditure	7	(157,252)	(828)	(158,080)	(138,248)
TOTAL		<u>(163,068)</u>	<u>(828)</u>	<u>(163,896)</u>	<u>(147,680)</u>
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS					
		35,418	(123)	35,295	54,831
Gross Transfers between funds	17	-	-	-	-
RECONCILIATION OF FUNDS					
		35,418	(123)	35,295	54,831
Total Funds Brought Forward		142,917	3,260	146,177	91,346
TOTAL FUNDS CARRIED F/WD	17	<u><u>178,335</u></u>	<u><u>3,137</u></u>	<u><u>181,472</u></u>	<u><u>146,177</u></u>

The statement of financial activities includes all gains and losses in the year.

The notes on pages 12 to 17 form part of these accounts.

MANCHESTER CHINESE CENTRE

Co.Reg. No. 5641623

10

BALANCE SHEET AS AT 31 DECEMBER 2023

		2023	2022
		£	£
FIXED ASSETS			
Tangible Fixed Assets	12	6,258	9,062
CURRENT ASSETS			
Stock	13	50	50
Debtors	14	1,760	3,399
Cash at Bank and in Hand		<u>181,986</u>	<u>148,133</u>
		183,796	151,582
LIABILITIES:			
Amounts falling due within one year	15	<u>(8,582)</u>	<u>(14,467)</u>
NET CURRENT ASSETS		175,214	137,115
		<u>181,472</u>	<u>146,177</u>
THE FUNDS OF THE CHARITY			
Restricted Funds	17	3,137	3,260
Unrestricted Funds	17	<u>178,335</u>	<u>142,917</u>
TOTAL CHARITY FUNDS		<u>181,472</u>	<u>146,177</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 Maggie Tang

Trustee Dennis Yeoh

Date 15th September 2024

The notes on pages 12 to 17 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31st DECEMBER 2023

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

	2023	,2022
	£	£
Net movement in funds	35,295	54,831
Add back depreciation	2,804	3,451
Deduct investment income	(1,549)	(139)
Decrease/(increase) in debtors	1,639	(202)
Increase/(decrease) in creditors	(5,885)	(344)
Decrease/(increase) in stock	-	-
Net cash used in operating activities	<u>32,304</u>	<u>57,597</u>
Cash flows from investment activities:		
Interest	1,549	139
Purchase of fixed assets	-	(2,622)
Net cash provided by investing activities	<u>1,549</u>	<u>(2,483)</u>
Increase/(decrease) in cash and cash equivalents during the year	33,853	55,114
Cash and cash equivalents brought forward	148,133	93,019
Cash and cash equivalents carried forward	<u><u>181,986</u></u>	<u><u>148,133</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 was one restricted fund 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 17.

(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.

Operating income represents grants, contracts, tuition fees, rental 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 (f) 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:-

Leasehold Improvements	5 years
Fixtures, Fittings & Equipment	5 years
Computer Equipment	5 years

(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 makes contributions to 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:

	2023	2022
	£	£
Depreciation - owned assets	2,804	3,451
Independent Examiners Fees	1,272	1,272
Other financial services	-	-
	<u> </u>	<u> </u>

3 TAX ON SURPLUS ON ORDINARY ACTIVITIES

(See taxation policy note above)

	<u> </u>	<u> </u>
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4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Tuition & Exam Fees	176,589	-	176,589	155,785
Events & Workshops	3,176	-	3,176	11,395
Book Sales	330	-	330	90
Other Income	-	-	-	70
	<u>180,095</u>	<u>-</u>	<u>180,095</u>	<u>167,340</u>
Restricted				-
Unrestricted				<u>167,340</u>
				<u>167,340</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Interpreting	3,523	-	3,523	5,817
Management & Use of Facilities	8,268	-	8,268	6,931
Photocopying	25	-	25	55
	<u>11,816</u>	<u>-</u>	<u>11,816</u>	<u>12,803</u>

All income in 2022 was unrestricted funds.

6 COST OF RAISING FUNDS

	£	£	£	£
Employment Costs	2,428	-	2,428	2,521
Freelance Interpreters	1,210	-	1,210	4,946
Professional Indemnity Insurance	248	-	248	247
Premises Costs	1,930	-	1,930	1,718
	<u>5,816</u>	<u>-</u>	<u>5,816</u>	<u>9,432</u>

All expenditure in 2023 and 2022 was from unrestricted funds.

7 EXPENDITURE

	Interpreting Service £	Tuition & Workshops £	Total 2023 £
Employment Costs	-	4,048	4,048
Freelance Tutors	-	57,778	57,778
Travelling Expenses	4	4	8
Teaching Materials	-	2,223	2,223
Exam Fees	-	5,765	5,765
CRB Checks & Work Permits	74	75	149
Publications & Subscriptions	201	201	402
Workshops & Activities	-	7,258	7,258
Hospitality	-	1,907	1,907
Volunteer Expenses	-	602	602
Support Costs	3,090	73,578	76,668
Governance Costs	509	763	1,272
	<u>3,878</u>	<u>154,202</u>	<u>158,080</u>
Restricted Funds	-	828	828
Unrestricted Funds	<u>3,878</u>	<u>153,374</u>	<u>157,252</u>
	<u>3,878</u>	<u>154,202</u>	<u>158,080</u>

7 EXPENDITURE cont...	Interpreting Service £	Tuition & Workshops £	Total 2022 £
Previous Year			
Employment Costs	-	4,201	4,201
Freelance Tutors	-	52,435	52,435
Training	-	119	119
Travelling Expenses	62	63	125
Teaching Materials	-	8,098	8,098
Exam Fees	-	2,202	2,202
CRB Checks & Work Permits	119	118	237
Publications & Subscriptions	200	201	401
Workshops & Activities	-	4,652	4,652
Hospitality	-	2,294	2,294
Volunteer Expenses	-	420	420
Support Costs	3,090	58,702	61,792
Governance Costs	509	763	1,272
	<u>3,980</u>	<u>134,268</u>	<u>138,248</u>
Restricted Funds	-	-	-
Unrestricted Funds	<u>3,980</u>	<u>134,268</u>	<u>138,248</u>
	<u>3,980</u>	<u>134,268</u>	<u>138,248</u>

8 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	<i>Basis of Apportionment</i>	General Support £	Governance £	2023 Total £	2022 Total £
Employment Costs		19,248		19,248	17,446
Rent & Business Tax	<i>Space Used</i>	27,326		27,326	25,623
Heat, Light & Water	<i>Space Used</i>	4,989		4,989	2,798
Telephone	<i>Space Used</i>	839		839	834
Cleaning	<i>Space Used</i>	2,830		2,830	2,692
Printing, Postage & Stationery	<i>Space Used</i>	2,936		2,936	1,277
Website Costs		2,240		2,240	-
Insurance	<i>Space Used</i>	763		763	675
Repairs & Maintenance	<i>Space Used</i>	7,012		7,012	3,549
Computer & Internet Expenses	<i>Space Used</i>	913		913	802
Minor Equipment	<i>Space Used</i>	1,233		1,233	762
Depreciation	<i>Space Used</i>	2,805		2,805	3,451
Sundries		473		473	183
Donations		735		735	-
Legal & Professional Fees		826		826	-
Book-keeping & Accountancy		1,500	1,272	2,772	2,972
		<u>76,668</u>	<u>1,272</u>	<u>77,940</u>	<u>63,064</u>

9 STAFF NUMBERS AND COSTS

	2023 £	2022 £
Wages and Salaries	25,366	23,828
Social Security Costs	-	-
Pension Costs	358	340
	<u>25,724</u>	<u>24,168</u>

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

The charity had 2 employees during the year. The average number by full time equivalent was:

Management & Administration	0.5	0.5
Provision of Services	0.5	0.5
	<u>1</u>	<u>1</u>

The charity considers its key management personnel comprises the trustees and manager. The total employment benefits, including employer pension contributions of the key management personnel was £12,544 (previous year: £12,604).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (cont...)

10 CAPITAL COMMITMENTS

Contracted for but not provided	£ nil	£ nil
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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.

Related Parties

Fortress Property was paid £26,500 for rent of the premises for the year. This business is owned by the centre manager.

A rent review was carried out by WT Gunson commercial property consultants in 2022 and established a market rent for the premises of £26,500 p.a.

£2,880 in room hire was charged to trustee Foi Fuen Nicole Soi during the year.

12 TANGIBLE FIXED ASSETS

	Leasehold Improvements	Computers Equipment	Fixtures & Equipment	Total
	£	£	£	£
COST				
As At 1 January 2023	55,561	3,078	14,511	73,150
Additions				-
Disposals				-
At 31 December 2023	<u>55,561</u>	<u>3,078</u>	<u>14,511</u>	<u>73,150</u>
DEPRECIATION				
As At 1 January 2023	49,194	2,599	12,295	64,088
Charge for Year	2,373	160	271	2,804
Disposals				-
At 31 December 2023	<u>51,567</u>	<u>2,759</u>	<u>12,566</u>	<u>66,892</u>
NET BOOK VALUE				
At 31 December 2023	<u>3,994</u>	<u>319</u>	<u>1,945</u>	<u>6,258</u>
At 31 December 2022	<u>6,367</u>	<u>479</u>	<u>2,216</u>	<u>9,062</u>

13 STOCK

	2023 £	2022 £
Stock	50	50
	<u>50</u>	<u>50</u>

14 DEBTORS

	2023 £	2022 £
Other Debtors	550	2,755
Prepayments	1,210	644
	<u>1,760</u>	<u>3,399</u>

All debtors in 2023 and 2022 relate to unrestricted funds.

15 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other Creditors	6,021	10,097
Other Taxes & Social Security Costs	284	1,822
Accruals	2,277	2,548
	<u>8,582</u>	<u>14,467</u>

All creditors in 2023 and 2022 relate to unrestricted funds with the exception of:

Money held for Wuhan International Exchange Project £4,521.15

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (cont...)

16 CONTINGENT LIABILITIES

	2023	2022
	£	£
At 31 December	-	-

17 MOVEMENT IN FUNDS

	Balance at 1.1.23	Incoming	Transfers	Outgoing	Balance at 31.12.23
	£	£	£	£	£
Restricted Funds					
Donations - Build A Library	3,260	-	-	(123)	3,137
Donations - food donation project	-	400	-	(400)	-
Donations - Eric Lin event	-	305	-	(305)	-
	<u>3,260</u>	<u>705</u>	<u>-</u>	<u>(828)</u>	<u>3,137</u>
Unrestricted Funds					
General	142,917	198,486	-	(163,068)	178,335
TOTAL FUNDS	<u>146,177</u>	<u>199,191</u>	<u>-</u>	<u>(163,896)</u>	<u>181,472</u>

Previous Year

	Balance at 1.1.22	Incoming	Transfers	Outgoing	Balance at 31.12.22
	£	£	£	£	£
Restricted Funds					
Donations - Build A Library	-	3,260	-	-	3,260
	<u>-</u>	<u>3,260</u>	<u>-</u>	<u>-</u>	<u>3,260</u>
Unrestricted Funds					
General	91,346	199,251	-	(147,680)	142,917
TOTAL FUNDS	<u>91,346</u>	<u>202,511</u>	<u>-</u>	<u>(147,680)</u>	<u>146,177</u>

18 ANALYSIS OF CHARITABLE FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
RESTRICTED FUNDS:	-	3,137	3,137
UNRESTRICTED FUNDS:	6,258	172,077	178,335
	<u>6,258</u>	<u>175,214</u>	<u>181,472</u>
Previous Year	£	£	£
RESTRICTED FUNDS:	-	3,260	3,260
UNRESTRICTED FUNDS:	9,062	133,855	142,917
	<u>9,062</u>	<u>137,115</u>	<u>146,177</u>

19 COMPANY STATUS

The charitable company is limited by guarantee and all members have agreed to contribute a sum not exceeding £10 in the event of a winding up.

20 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.

21 GOING CONCERN

The company's main source of income is tuition fees. 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 current funding sources should drop significantly.

22 POST BALANCE SHEET EVENTS

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

23 CONTROLLING PARTIES

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

MANCHESTER CHINESE CENTRE

England & Wales - Charity number 1114121

Accounts



MANCHESTER CHINESE CENTRE

COMPANY REGISTRATION NUMBER: 5641623
REGISTERED CHARITY NUMBER: 1114121

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

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

MANCHESTER CHINESE CENTRE

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Pages	Index
1 - 7	Trustees Annual Report
8	Independent Examiner's Report
9	Statement of Financial Activities
10	Balance Sheet
11	Statement of Cash Flows
12-17	Notes to the Accounts

MANCHESTER CHINESE CENTRE**Report of the Trustees for the Year Ending 31ST December 2022**

The trustees present their annual directors' report and financial statements of the charity for the year ending 31st December 2022 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) (1 January 2019).

Reference and administrative information

Charity Name: Manchester Chinese Centre

Charity Number: 1114121

Company No: 5641623

Directors and trustees

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

Ms Maggie Tang

Nicole Soi

Dennis Yoeh

Company Secretary

Ms Maggie Tang from 1st September 2021

Key management personnel: Trustees and Directors

- Ms Maggie Tang
- Nicole Soi
- Dennis Yoeh
- Jenny Wong - Manager of MCC

Registered Office

67 Ardwick Green North, Ardwick, Manchester, M12 6FX

Independent Examiners

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

Bankers

The Cooperative Bank plc, Balloon Street, Manchester

MANCHESTER CHINESE CENTRE

Objectives and activities

The purpose of the charity is to offer a variety of educational benefits to Chinese children, including English and Chinese language and I.T. skills.

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

- Enhancing community cohesion by assisting Chinese ethnicity, refugees and immigrants throughout Greater Manchester to integrate and access opportunities, enabling them to participate and integrate fully in the society.
- We achieve this by bringing together a diverse range of learning opportunities, such as leisure activities in arts, culture and sport. We also offer information, advice and support available through our centre 6 days per week.

We provide:

Welfare and legal signpost advice service:

- Saturday and Sunday, free UK education system advice to all parents;
- Legal and welfare signposting to all community;
- Legal and welfare signposting to ESOL English classes' refugees and local community Tuesday, Wednesday and Thursday;
- Legal and welfare Signposting to Elderly Chinese Opera Club (aged 55-85) running every Tuesday from 12:00 - 19:00 comprising 50-60 members;

Structure, governance and management

Manchester Chinese Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2005. It has been registered as a charity organisation with the Charity Commission since 9th May 2006.

Appointment of trustees

As set out in the Articles of Association the appointment of trustees shall be subject to a minimum of three. At each meeting one third of the directors shall retire by rotation and offer themselves for re-election.

Trustee induction and training

On appointment the 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 4 times a year. A Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration for acting in their trustee role. Other payments are shown in Note 11. Any connection between a trustee and a senior manager with any

MANCHESTER CHINESE CENTRE

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, such related party transactions are reported in Note 11.

Review of our achievements and performance

The main achievements during the year were:

The Coronavirus (COVID-19) pandemic, has affected MCC day to day running; especially during the 2021-2022. We have not fully recovered yet. The inflation and rising living cost inevitably affected our freelancer teachers badly. It has been challenging to find a suitable Chinese teacher to run our Mandarin lessons.

Community work:

1. Community Interpreting was provided as a service for NHS, Social Care, and education. We lost this service due to the Coronavirus (COVID-19) pandemic. Most of the organisations changed to remote (online or mobile). They contact interpreters directly instead of through agents like us.
2. Chinese Elderly Cantonese Opera re-opened from October 2021 to the present. This group of community has been very concerned about their health and Covid development; also terrified to come out from their home due to the Covid related Chinese racist attack issue. The club's attendance was reduced to 40%. In a nutshell, it was very poor in 2022.
3. Manchester City Council have stopped most of the street/ community activities. They use the Manchester Day Parade to test the water. They didn't promote this event and had no funding to support it. So, we have utilised some of the old items to run the 2022 Day Parade. The news that Manchester City Council is planning to fold up this project is rather sad to us as we have been participated with the Manchester Day Parade near 11 years.
4. Chinese New Year in Jan 2022:
 - The event returned to Chinatown.
 - We didn't take part with the stall in Chinatown because the rental was too high and unable to fundraise. Giving to rising in shipping cost to source goods from China and shrinking in visitors' budget and spending as a knock on effect of Covid, it was not realistic to participate.
 - MCC youth group has fundraised for homeless and elderly people in the community. The activities included delivering Food Parcels to them directly.
 - MCC joined the Ardwick Park community event. Chinese New Year we provided a Chinese Dragon Dance workshop in the park. We employed a professional Kung Fu Master and teachers to run this dragon Dance workshop which we received huge positive feedback. This event was free of charge and open to the public. Also, this event has been promoting Ardwick Ward.

MANCHESTER CHINESE CENTRE

5. Legal and Welfare Service: phone advice only and no face-to-face service. Nicole or Jenny did help the community with emergency cases.
6. Family Law workshop run by Nicole Soi. 25 adults attended. This workshop mainly talks about children safe guarding, estate planning for family with young children, will and probate and guardianship.
7. "Children learning development" workshop run by Jenny Wong. 16 adults attended. This workshop provided the UK education system from Nursery to A Level. Jenny invited teenagers to attend a "career development" workshop which helped them to plan and have an insight knowledge of their career pathway.
8. MCC worked Janet Wong Engagement Officer, Growth Company, employment and education. The Works, The Works Construction Academy Salvation Army, 71 Grosvenor Street, Manchester, M13 9UB. We helped them to promote courses and employment.
9. MCC helped the City Council to organise a local Christmas Tree launch event, providing hot drinks, snacks and Christmas gifts for the local community. Ardwick is a disadvantaged area. It is great to have an evening event for the local people.
10. MCC helped the City Council to organise a Community Event at Ardwick Park, we provide food, drink, music, and arts and crafts workshops. It was a huge success! About 600-800 people attended. The public used our toilets and blocked our sewage, it cost us £480 to repair.

Education:

MCC supplementary school

1. Nov 2021 - July 2022, MCC School carried on some of the online lessons, but from September 2022, we had 1 class online teaching. All returned to school for Face-to-Face lessons.
2. In 2022 May, MCC school children won an International Chinese Writing competition Golden Award 2021. The Chinese Language and Culture Education Foundation of China (www.clef.org.cn 中国华文教育基金会) awarded our school £12,000.00. We used this fund for:
 - Organised Queen Jubilee celebration painting competition and street party for the community. Over 2 days (Sat and Sun) about 600 children attended. We employed professional dancers to teach children to dance.
 - Ardwick Park community event on 1 July 2022. We ran a Chinese Culture workshop and provided food and drink for the local community.
 - To pay for part of the Shed for a school library.
 - Due to high demand amid limited space in our school, from September 2022, we extend a new section in the Chinese lesson, which is from 14:00-16:30. Although not many children attending the this section but we are positive that this will build up gradually. In the long term, this

MANCHESTER CHINESE CENTRE

could increase our capacity to intake more children and use our building space fully.

3. MCC School help 6 mainstream schools with their Chinese GCSE and A-level exams by sending examiner and teacher out to conduct speaking exams. Majority of their students are from Hong Kong (BNO) speak Cantonese.
4. MCC School Poetry Festival returned to normal.
5. MCC School music festival: cancelled.
6. MCC School Achievement Day: cancelled.
7. MCC School summer activities for teenage career development. We invited
 - Sami Ling from Microsoft ran the filming-making, advertising and art workshop.
 - Yi Gu from a well-known accounting company ran accountant IT skill.
 - Yi Chen Pan ran a soft engineering workshop.
 - In July 2022, we organised Summer school to help children catch up with mainstream school work. Lots of children were behind in school.
 - In July 2022, we organised career advice for teenagers and helped the children to find work experience.
8. MCC worked with the Law Society Museum. They provided us with a half-day legal introduction workshop at MMU Law dept. 26 teenagers and 5 adults attended a workshop on 19 Aug 2023 and 25 teenagers, and 4 adults attended on 24 Aug 2022. We encourage children to develop their careers in Law, especially in court. According to the research, not many Chinese people work in court.
9. MCC worked with the British Archive, London on the Textile archive. 20 teenagers attended on 20 Oct 2022 and 20 teenagers attended on 23 Feb 2023 workshop. This has benefitted the Chinese young people. They learn the Old Chinese Textiles, needlework, embroidery, and art. The presenters were so knowledgeable, It was a fantastic workshop. Great achievement!
10. Fundraising for library May 2022, MCC received £3087.42 from parents to build our library. This will encourage children to read more books to improve their English skills.
11. Sept 2022 WEA, adult ESOL English returned to MCC. They ran ESOL online but used our Centre as an exam centre.
12. School workshop: MCC provided Chinese Educational Workshops for Manchester local schools. No booking through the community centre. Some mainstream schools and Universities started workshops for the 2022 Chinese New Year.
13. MCC School Fee: From Sept 2021 -2022 school fee is £300 per year.

MANCHESTER CHINESE CENTRE

14. Sept 2022 roughly 439 (including online class) children attending our Supplementary School.

JCQ exam

1. JCQ exam returns the standard National open exam.
2. 2021-2022 JCQ exam:
 - 16 GCSE candidates entered the exam through MCC,
 - 6 GCSE candidates take the exam entered exam through their mainstream school.
 - 6 A-level candidates entered.
 - 12 GCSE candidates entered from Chinese Church School.
 - 6 GCSE Private candidates
3. 2022, WEA Adult Education, uses our room as an exam centre for online students.
4. We have been working with Janet Wong, Growth Company to promote adult education and gain employment; especially the social care jobs.

Financial review

The attached statements show the current state of Charity's finances, which the Trustees consider to be satisfactory. Total income in the year was £202,511 (2021 £146,370) and total expenses £147,680 (2021 £118,960) returning a surplus of £54,831 (2021 £27,410). The increased surplus was mainly due to the increased uptake of the Chinese language following the COVID-19 pandemic. The major sources of income were education and donations.

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.

Reserve policy and ongoing concern

The balance held in unrestricted reserves as of 31st December 2022 was £142,917 of which £133,855 are 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 6 months of running costs (currently £74,000). The trustees consider that this level will provide sufficient funds to give stability to the services offered by the charity.

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.

1. Having lost the Community Interpreting service income, the trustee needs to find another service to secure income coming to MCC.

MANCHESTER CHINESE CENTRE

- 2. Energy bills are very high in 2022. The poor window and door condition doesn't help. Might be we need to look at how to change the windows and save energy bills.
- 3. Change all lighting to LED.
- 4. Jenny researched Chinese children's language development. Most Chinese families are using Chinese Language at home, parents are unable to provide extra help to their children. Due to the Coronavirus (COVID-19) pandemic children missed out on mainstream school and stayed at home with their parents all day long to speak the Chinese language. Chinese children are very behind in their academics; especially in the English language. This could create an opportunity for our school to expand to English classes.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Manchester Chinese Centre 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).

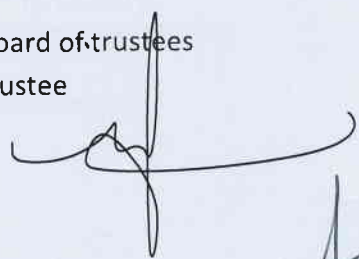

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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
Maggie Tang - Trustee

Date: 19 Sept 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANCHESTER CHINESE CENTRE

I report on the accounts of the company for the year ended 31st December 2022, which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

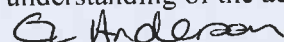
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EL Anderson MA FCA CTA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Date 19th September 2023

MANCHESTER CHINESE CENTRE

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**STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2022**

INCOME FROM:	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.12.22	Year Ended 31.12.21
				Total Funds £	Total Funds £
Incoming Resources from Generated Funds					
Donations & Legacies		18,969	3,260	22,229	2,732
Investment Income		139	-	139	9
Other Trading Activities	5	12,803	-	12,803	5,873
Charitable Activities	4	167,340	-	167,340	137,756
TOTAL		<u>199,251</u>	<u>3,260</u>	<u>202,511</u>	<u>146,370</u>
EXPENDITURE ON:					
Raising Funds	6	(9,432)	-	(9,432)	(5,728)
Charitable Expenditure	7	(138,248)	-	(138,248)	(113,232)
TOTAL		<u>(147,680)</u>	<u>-</u>	<u>(147,680)</u>	<u>(118,960)</u>
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		51,571	3,260	54,831	27,410
Gross Transfers between funds	17	-	-	-	-
RECONCILIATION OF FUNDS		51,571	3,260	54,831	27,410
Total Funds Brought Forward		91,346	-	91,346	63,936
TOTAL FUNDS CARRIED FWD	17	<u>142,917</u>	<u>3,260</u>	<u>146,177</u>	<u>91,346</u>

The statement of financial activities includes all gains and losses in the year.

The notes on pages 12 to 17 form part of these accounts.

MANCHESTER CHINESE CENTRE

Co.Reg. No. 5641623

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BALANCE SHEET AS AT 31 DECEMBER 2022

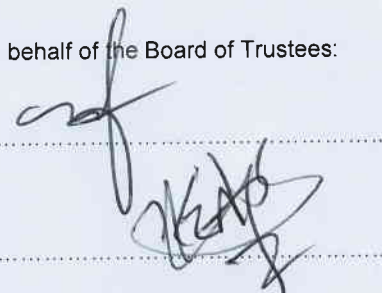
		2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets	12	9,062	9,891
 CURRENT ASSETS			
Stock	13	50	50
Debtors	14	3,399	3,197
Cash at Bank and in Hand		<u>148,133</u>	<u>93,019</u>
		151,582	96,266
 LIABILITIES:			
Amounts falling due within one year	15	<u>(14,467)</u>	<u>(14,811)</u>
NET CURRENT ASSETS		137,115	81,455
		<u>146,177</u>	<u>91,346</u>
 THE FUNDS OF THE CHARITY			
Restricted Funds	17	3,260	-
Unrestricted Funds	17	<u>142,917</u>	<u>91,346</u>
TOTAL CHARITY FUNDS		<u>146,177</u>	<u>91,346</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 Maggie Tang

Trustee Dennis Yeoh

Date 19th September 2023

The notes on pages 12 to 17 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31st DECEMBER 2022

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

	2022	2021
	£	£
Net movement in funds	54,831	27,410
Add back depreciation	3,451	3,950
Deduct investment income	(139)	(9)
Decrease/(increase) in debtors	(202)	1,166
Increase/(decrease) in creditors	(344)	5,450
Decrease/(increase) in stock	-	-
Net cash used in operating activities	<u>57,597</u>	<u>37,967</u>
Cash flows from investment activities:		
Interest	139	9
Purchase of fixed assets	(2,622)	(8,841)
Net cash provided by investing activities	<u>(2,483)</u>	<u>(8,832)</u>
Increase/(decrease) in cash and cash equivalents during the year	55,114	29,135
Cash and cash equivalents brought forward	93,019	63,884
Cash and cash equivalents carried forward	<u>148,133</u>	<u>93,019</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 was one restricted fund 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 17.

(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.

Operating income represents grants, contracts, tuition fees, rental 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 (f) 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:-

Leasehold Improvements	5 years
Fixtures, Fittings & Equipment	5 years
Computer Equipment	5 years

(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 makes contributions to 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

	2022	2021
	£	£
	3,451	3,950
	1,272	1,260
	-	-
	<u> </u>	<u> </u>

3 TAX ON SURPLUS ON ORDINARY ACTIVITIES

(See taxation policy note above)

	-	-
	<u> </u>	<u> </u>

MANCHESTER CHINESE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (cont...)

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4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Tuition & Exam Fees	155,785	-	155,785	127,021
Events & Workshops	11,395	-	11,395	197
CJRS Grant (re charity staff)	-	-	-	10,339
Book Sales	90	-	90	134
Other Income	70	-	70	65
	<u>167,340</u>	<u>-</u>	<u>167,340</u>	<u>137,756</u>
Restricted				10,339
Unrestricted				<u>127,417</u>
				<u>137,756</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Interpreting	5,817	-	5,817	4,185
Management & Use of Facilities	6,931	-	6,931	1,688
Photocopying	55	-	55	-
	<u>12,803</u>	<u>-</u>	<u>12,803</u>	<u>5,873</u>

All income in 2021 was unrestricted funds.

6 COST OF RAISING FUNDS

	£	£	£	£
Employment Costs	2,521	-	2,521	2,522
Freelance Interpreters	4,946	-	4,946	1,520
Professional Indemnity Insurance	247	-	247	220
Premises Costs	1,718	-	1,718	1,466
	<u>9,432</u>	<u>-</u>	<u>9,432</u>	<u>5,728</u>

All expenditure in 2021 and 2020 was from unrestricted funds.

7 EXPENDITURE

	Interpreting Service	Tuition & Workshops	Total 2022
	£	£	£
Employment Costs	-	4,201	4,201
Freelance Tutors	-	52,435	52,435
Training	-	119	119
Travelling Expenses	62	63	125
Teaching Materials	-	8,098	8,098
Exam Fees	-	2,202	2,202
CRB Checks & Work Permits	119	118	237
Publications & Subscriptions	200	201	401
Workshops & Activities	-	4,652	4,652
Hospitality	-	2,294	2,294
Volunteer Expenses	-	420	420
Support Costs	3,090	58,702	61,792
Governance Costs	509	763	1,272
	<u>3,980</u>	<u>134,268</u>	<u>138,248</u>
Restricted Funds	-	10,339	10,339
Unrestricted Funds	<u>3,980</u>	<u>123,929</u>	<u>127,909</u>
	<u>3,980</u>	<u>134,268</u>	<u>138,248</u>

MANCHESTER CHINESE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (cont...)

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7 EXPENDITURE cont...

Previous Year	Interpreting Service £	Tuition & Workshops £	Total 2021 £
Employment Costs	-	4,203	4,203
Freelance Tutors	-	42,989	42,989
Travelling Expenses	88	89	177
Teaching Materials	-	6,053	6,053
Exam Fees	-	1,419	1,419
CRB Checks & Work Permits	121	122	243
Publications & Subscriptions	162	162	324
Workshops & Activities	-	452	452
Hospitality	-	1,513	1,513
Support Costs	2,730	51,869	54,599
Governance Costs	504	756	1,260
	<u>3,605</u>	<u>109,627</u>	<u>113,232</u>
Restricted Funds	-	10,339	10,339
Unrestricted Funds	<u>3,605</u>	<u>99,288</u>	<u>102,893</u>
	<u>3,605</u>	<u>109,627</u>	<u>113,232</u>

8 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	Basis of Apportionment	General Support £	Governance £	2022 Total £	2021 Total £
Employment Costs		17,446		17,446	16,653
Rent & Business Tax	Space Used	25,623		25,623	23,114
Heat, Light & Water	Space Used	2,798		2,798	2,448
Telephone	Space Used	834		834	592
Cleaning	Space Used	2,692		2,692	1,088
Printing, Postage & Stationery	Space Used	1,277		1,277	593
Insurance	Space Used	675		675	640
Repairs & Maintenance	Space Used	3,549		3,549	2,852
Computer & Internet Expenses	Space Used	802		802	977
Minor Equipment	Space Used	762		762	125
Depreciation	Space Used	3,451		3,451	3,950
Sundries		183		183	52
Bank Charges		-		-	15
Book-keeping & Accountancy		1,700	1,272	2,972	2,760
		<u>61,792</u>	<u>1,272</u>	<u>63,064</u>	<u>55,859</u>

9 STAFF NUMBERS AND COSTS

	2022 £	2021 £
Wages and Salaries	23,828	23,061
Social Security Costs	-	-
Pension Costs	340	317
	<u>24,168</u>	<u>23,378</u>

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

The charity had 2 employees during the year. The average number by full time equivalent was:

Management & Administration	0.5	1
Provision of Services	0.5	1
	<u>1</u>	<u>2</u>

The charity considers its key management personnel comprises the trustees and manager. The total employment benefits, including employer pension contributions of the key management personnel was £12,604 (previous year: £12,610).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (cont...)

10 CAPITAL COMMITMENTS

Contracted for but not provided £ nil £ 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.

Related Parties

Fortress Property was paid £26,500 for rent of the premises for the year. This business is owned by the centre manager.

A rent review was carried out by WT Gunson commercial property consultants in 2022 and established a market rent for the premises of £26,500 p.a. £2800 in room hire was charged to trustee Foi Fuen Nicole Soi during the year.

12 TANGIBLE FIXED ASSETS

	Leasehold Improvements	Computers Equipment	Fixtures & Equipment	Total
	£	£	£	£
COST				
As At 1 January 2022	55,561	3,078	11,889	70,528
Additions			2,622	2,622
Disposals				-
At 31 December 2022	<u>55,561</u>	<u>3,078</u>	<u>14,511</u>	<u>73,150</u>
DEPRECIATION				
As At 1 January 2022	46,309	2,439	11,889	60,637
Charge for Year	2,885	160	406	3,451
Disposals				-
At 31 December 2022	<u>49,194</u>	<u>2,599</u>	<u>12,295</u>	<u>64,088</u>
NET BOOK VALUE				
At 31 December 2022	6,367	479	2,216	9,062
At 31 December 2021	<u>9,252</u>	<u>639</u>	<u>-</u>	<u>9,891</u>

13 STOCK

	2022	2021
	£	£
Stock	50	50
	<u>50</u>	<u>50</u>

14 DEBTORS

	2022	2021
	£	£
Other Debtors	2,755	2,776
Prepayments	644	421
	<u>3,399</u>	<u>3,197</u>

All debtors in 2022 and 2021 relate to unrestricted funds.

15 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other Creditors	10,097	10,230
Other Taxes & Social Security Costs	1,822	1,594
Accruals	2,548	2,987
	<u>14,467</u>	<u>14,811</u>

All creditors in 2022 and 2021 relate to unrestricted funds with the exception of:
 Money held for Wuhan International Exchange Project £4,521.15

MANCHESTER CHINESE CENTRE

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (cont...)

16 CONTINGENT LIABILITIES

	2022	2021
	£	£
At 31 December	-	-

17 MOVEMENT IN FUNDS

	Balance at 1.1.22	Incoming	Transfers	Outgoing	Balance at 31.12.22
	£	£	£	£	£
Restricted Funds					
Donations - Build A Library	-	3,260		-	3,260
	-	3,260	-	-	3,260
Unrestricted Funds					
General	91,346	199,251		(147,680)	142,917
TOTAL FUNDS	91,346	202,511	-	(147,680)	146,177
Previous Year	Balance at 1.1.21	Incoming	Transfers	Outgoing	Balance at 31.12.21
	£	£	£	£	£
Restricted Funds					
CJRS Grant	-	10,339		(10,339)	-
	-	10,339	-	(10,339)	-
Unrestricted Funds					
General	63,936	136,031		(108,621)	91,346
TOTAL FUNDS	63,936	146,370	-	(118,960)	91,346

18 ANALYSIS OF CHARITABLE FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
RESTRICTED FUNDS:	-	3,260	3,260
UNRESTRICTED FUNDS:	9,062	133,855	142,917
	<u>9,062</u>	<u>137,115</u>	<u>146,177</u>
Previous Year (as restated)	£	£	£
UNRESTRICTED FUNDS:	6,867	84,479	91,346
	<u>6,867</u>	<u>84,479</u>	<u>91,346</u>

19 COMPANY STATUS

The charitable company is limited by guarantee and all members have agreed to contribute a sum not exceeding £10 in the event of a winding up.

20 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.

21 GOING CONCERN

The company's main source of income is tuition fees 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.

22 POST BALANCE SHEET EVENTS

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

23 CONTROLLING PARTIES

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

MANCHESTER CHINESE CENTRE

England & Wales - Charity number 1114121

Accounts

MANCHESTER CHINESE CENTRE

COMPANY REGISTRATION NUMBER: 5641623
REGISTERED CHARITY NUMBER: 1114121

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

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

MANCHESTER CHINESE CENTRE

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Pages	Index
1 - 5	Trustees Annual Report
6	Independent Examiner's Report
7	Statement of Financial Activities
8	Balance Sheet
9	Statement of Cash Flows
10-16	Notes to the Accounts

MANCHESTER CHINESE CENTRE**Report of the Trustees for the Year Ending 31ST December 2021**

The trustees present their annual directors' report and financial statements of the charity for the year ending 31st December 2021 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) (1 January 2019).

Reference and administrative information

Charity Name: Manchester Chinese Centre

Charity Number: 1114121

Company No: 5641623

Directors and trustees

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

Mrs Quyen Tran (resigned on 15th April 2021)

Ms Maggie Tang

Nicole Soi (appointed on 1st April 2021)

Dennis Yoeh

Company Secretary

Mrs Quyen Tran until 15th April 2021

Ms Maggie Tang from 1st September 2021

Key management personnel: Trustees and Directors

- Ms Maggie Tang , appointed from 1st September 2020
- Nicole Soi, appointed from 1st April 2021
- Dennis Yoeh , appointed from 1st September 2020
- Jenny Wong resigned as trustee & director, but carrying on day to day duty as Manager of MCC from 1st Oct 2020 till present.

Registered Office

67 Ardwick Green North, Ardwick, Manchester, M12 6FX

Independent Examiners

Community Accountancy Service Limited,

The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Bankers

The Cooperative Bank plc, Balloon Street, Manchester

Objectives and activities

The purpose of the charity is to offer a variety of educational benefits to Chinese children, including English and Chinese language skills and I.T.

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

- Enhancing community cohesion by assisting Chinese nationals, refugees and immigrants throughout Greater Manchester to integrate and access opportunities, enabling them to participate fully in the society.
- We achieve this by bringing together a diverse range of learning opportunities, such as leisure activities in arts, culture and sport. We also offer information and advice available through our centre 6 days per week.

We provide:

Welfare and legal signpost advice service:

- Saturday and Sunday, free UK education system advice to all parents;
- Legal and welfare signposting to all community;
- Legal and welfare signposting to ESOL English classes' refugees and local community Tuesday, Wednesday and Thursday;
- Legal and welfare Signposting to Elderly Chinese Opera Club (aged 55-85) running every Tuesday from 12:00 - 19:00 comprising 50-60 members;

Structure, governance and management

Manchester Chinese Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2005. It has been registered as a charity organisation with the Charity Commission since 9th May 2006.

Appointment of trustees

As set out in the Articles of Association the appointment of trustees shall be subject to a minimum of three. At each meeting one third of the directors shall retire by rotation and offer themselves for re-election.

Trustee induction and training

On appointment the 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 4 times a year. A Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration for acting in their trustee role. Other payments are shown in Note 11. Any connection between a trustee and a 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, such related party transactions are reported in Note 11.

Review of our achievements and performance

The main achievements during the year were:

The Coronavirus (COVID-19) pandemic, has affected our Centre day to day running; especially during the first 9 months.

2021 Community work:

- Community Interpreting Service was provided: interpreting to support NHS, Social Care, and Children Services. Closed service from Jan 2020 till Sept 2021.
- Chinese Elderly Cantonese Opera closed from Jan 2020 till Oct 2021.
- Manchester City Council activities have stopped.
- School workshop: MCC provided Chinese Educational Workshops for Manchester local schools and the community: Some mainstream schools started booking workshops.
- Chinese New Year in Jan 2021, no stall in Chinatown was affected by Coronavirus (COVID-19) pandemic.
- Chinese New Year: MCC youth group has fundraised for homeless people and the elderly. They delivered Food Parcels to their homes.
- Legal and Welfare Service: phone advice only and closed for face-to-face service.

Education:

- Nov 2020 - July 2021, MCC School changed to online lessons. We have lost lots of learners.
- From Sept 2021, 30% of the lessons are online and 70% of lessons returned to school for Face-to-Face lessons.
- Dec 2020- Sept 2021 cancelled WEA, adult ESOL English, re-open from Sept 2021.
- School workshops service: cancelled.
- JCQ exam: changed to self-assessment.
- School Poetry Festival: cancelled.
- School music festival: cancelled.
- School Achievement Day: cancelled.
- School summer activities: cancelled.
- July 2021, we organised Summer school to help children to catch up with mainstream school work. Lots of children were behind in school.
- July 2021, we organised career advice for teenage and help the children to find work experience.
- MCC School Fee: From Sept 2020 -2021 school fee is £260 per year, no change.
- Sept 2021 to Dec 2021, we have over 430 children attending our Supplementary School.

JCQ exam

- June 2020 JCQ Exam board have cancelled the standard exam, used assessment based. We must pay extra fees to train teachers and mark exam papers.
- 2020-2021 JCQ exam: MCC have 28 GCSE candidates and 3 A-level candidates entered.
- 2020- 2021 JCQ exam: Chinese Church School have 14 GCSE candidates entered.
- Due to the pandemic, MCC have to pay extra cost for the PPE for teachers and students.
- Pay the extra cost for clearing materials and all rooms.
- Sept 2021, WEA Adult Education, lower level ESOL English return back to face to face lessons and higher level students stayed online. We have lost income from room rental.
- WEA use our rooms for exams only.

Financial review

The attached statements show the current state of Charity's finances, which the Trustees consider to be satisfactory. Total income in the year was £146,370 (2020 £124,495) and total expenses £118,960 (2020 £124,024) returning a surplus of £27,410 (2020 £471). The increased surplus was mainly due to the increased uptake of Chinese language following the Covid pandemic. The major sources of income were education and interpreting services.

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 going concern

The balance held in unrestricted reserves as at 31st December 2021 was £91,346 of which £81,455 are 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 6 months of running costs (currently £60,000). The trustees consider that this level will provide sufficient funds to give stability to the services offered by the charity.

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 / Ongoing projects

- 2020 Jan- July 2021, we were not able to deliver face-to-face lessons, so changed to online teaching. We have lost most of our income. New committee want to promote our service online by set up different social media.

MANCHESTER CHINESE CENTRE

- Community interpreting: We lost all the interpreting services as expected. We are unable to rebuild this service; because NHS uses phone translation instead of Face to Face.
- Feb-May 2021, we have replaced a gas combi boiler.
- Working on the Manchester City council's supplementary school Health and Safety policy.

New committee

New Committee will need to search for the new funding and version for MCC. Sept 2020-2021, MCC appointed the committee and trustees. It has been transferring smoothly.

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Manchester Chinese Centre 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


Maggie Tang - Trustee

Date: 9th August 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANCHESTER CHINESE CENTRE

I report on the accounts of the company for the year ended 31st December 2021, which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EL Anderson MA FCA CTA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Date 9th August 2022

MANCHESTER CHINESE CENTRE

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STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2021

				Year Ended 31.12.21	Year Ended 31.12.20
INCOME FROM:	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Incoming Resources from Generated Funds					
Donations & Legacies		2,732	-	2,732	5,151
Investment Income		9	-	9	16
Other Trading Activities	5	5,873	-	5,873	8,552
Charitable Activities	4	127,417	10,339	137,756	110,776
TOTAL		136,031	10,339	146,370	124,495
EXPENDITURE ON:					
Raising Funds	6	(5,728)	-	(5,728)	(8,056)
Charitable Expenditure	7	(102,893)	(10,339)	(113,232)	(115,968)
TOTAL		(108,621)	(10,339)	(118,960)	(124,024)
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS					
		27,410	-	27,410	471
Gross Transfers between funds	17	-	-	-	-
RECONCILIATION OF FUNDS					
		27,410	-	27,410	471
Total Funds Brought Forward		63,936	-	63,936	63,465
TOTAL FUNDS CARRIED FWD	17	91,346	-	91,346	63,936

The statement of financial activities includes all gains and losses in the year.

The notes on pages 10 to 16 form part of these accounts.

MANCHESTER CHINESE CENTRE

Co.Reg. No. 5641623

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BALANCE SHEET AS AT 31 DECEMBER 2021

		2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets	12	9,891	5,000
CURRENT ASSETS			
Stock	13	50	50
Debtors	14	3,197	4,363
Cash at Bank and in Hand		93,019	63,884
		<u>96,266</u>	<u>68,297</u>
LIABILITIES:			
Amounts falling due within one year	15	<u>(14,811)</u>	<u>(9,361)</u>
NET CURRENT ASSETS		81,455	58,936
		<u>91,346</u>	<u>63,936</u>
THE FUNDS OF THE CHARITY			
Restricted Funds	17	-	-
Unrestricted Funds	17	91,346	63,936
TOTAL CHARITY FUNDS		<u>91,346</u>	<u>63,936</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 Maggie Tang

Trustee Dennis Yeoh

Date 9th August 2022

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31st DECEMBER 2021

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

	2021	2020
	£	£
Net movement in funds	27,410	471
Add back depreciation	3,950	3,315
Deduct investment income	(9)	(16)
Decrease/(increase) in debtors	1,166	(560)
Increase/(decrease) in creditors	5,450	(4,544)
Decrease/(increase) in stock	-	-
Net cash used in operating activities	<u>37,967</u>	<u>(1,334)</u>
Cash flows from investment activities:		
Interest	9	16
Purchase of fixed assets	(8,841)	(799)
Net cash provided by investing activities	<u>(8,832)</u>	<u>(783)</u>
Increase/(decrease) in cash and cash equivalents during the year	29,135	(2,117)
Cash and cash equivalents brought forward	63,884	66,001
Cash and cash equivalents carried forward	<u>93,019</u>	<u>63,884</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 no 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 17.

(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. Operating income represents grants, contracts, tuition fees, rental 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 (f) 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:-

Leasehold Improvements	5 years
Fixtures, Fittings & Equipment	5 years
Computer Equipment	5 years

(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 makes contributions to 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

	2021	2020
	£	£
This is stated after charging:		
Depreciation - owned assets	3,950	3,315
Independent Examiners Fees	1,260	1,260
Other financial services		
	<hr/> <hr/>	<hr/> <hr/>

3 TAX ON SURPLUS ON ORDINARY ACTIVITIES

(See taxation policy note above)

MANCHESTER CHINESE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (cont...)

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4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Tuition & Exam Fees	127,021	-	127,021	93,810
Events & Workshops	197	-	197	2,116
MCC Grant - Supplementary School	-	-	-	1,000
CJRS Grant (re charity staff)	-	10,339	10,339	13,561
Membership	-	-	-	40
Book Sales	134	-	134	209
Other Income	65	-	65	40
	<u>127,417</u>	<u>10,339</u>	<u>137,756</u>	<u>110,776</u>
Restricted				17,545
Unrestricted				<u>93,231</u>
				<u>110,776</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Interpreting	4,185	-	4,185	6,122
Management & Use of Facilities	1,688	-	1,688	2,430
	<u>5,873</u>	<u>-</u>	<u>5,873</u>	<u>8,552</u>

All income in 2021 was unrestricted funds.

6 COST OF RAISING FUNDS

	£	£	£	£
Employment Costs	2,522	-	2,522	1,333
Freelance Interpreters	1,520	-	1,520	3,221
Professional Indemnity Insurance	220	-	220	216
Premises Costs	1,466	-	1,466	3,286
	<u>5,728</u>	<u>-</u>	<u>5,728</u>	<u>8,056</u>

All expenditure in 2021 and 2020 was from unrestricted funds.

7 EXPENDITURE

	Interpreting Service £	Tuition & Workshops £	Total 2021 £
Employment Costs	-	4,203	4,203
Freelance Tutors	-	42,989	42,989
Travelling Expenses	88	89	177
Teaching Materials	-	6,053	6,053
Exam Fees	-	1,419	1,419
CRB Checks & Work Permits	121	122	243
Publications & Subscriptions	162	162	324
Workshops & Activities	-	452	452
Hospitality	-	1,513	1,513
Support Costs	2,730	51,869	54,599
Governance Costs	504	756	1,260
	<u>3,605</u>	<u>109,627</u>	<u>113,232</u>
Restricted Funds	-	10,339	10,339
Unrestricted Funds	<u>3,605</u>	<u>99,288</u>	<u>102,893</u>
	<u>3,605</u>	<u>109,627</u>	<u>113,232</u>

7 EXPENDITURE cont...

Previous Year	Interpreting Service £	Tuition & Workshops £	Total 2019 £
Employment Costs	-	4,000	4,000
Freelance Tutors	-	36,745	36,745
Travelling Expenses	3	3	6
Teaching Materials	-	3,854	3,854
Exam Fees	-	1,068	1,068
CRB Checks & Work Permits	37	36	73
Venue Hire	-	220	220
Publications & Subscriptions	160	161	321
Workshops & Activities	-	1,095	1,095
Hospitality	-	1,949	1,949
Support Costs	3,269	62,108	65,377
Governance Costs	504	756	1,260
	<u>3,973</u>	<u>111,995</u>	<u>115,968</u>
Restricted Funds	-	17,545	17,545
Unrestricted Funds	<u>3,973</u>	<u>94,450</u>	<u>98,423</u>
	<u>3,973</u>	<u>111,995</u>	<u>115,968</u>

8 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	Basis of Apportionment	General Support £	Governance £	2021 Total £	2020 Total £
Employment Costs	Time Spent	16,653		16,653	19,407
Freelance Staff	Time Spent	-		-	130
Rent & Business Tax	Space Used	23,114		23,114	25,176
Heat, Light & Water	Space Used	2,448		2,448	2,408
Telephone	Space Used	592		592	527
Cleaning	Space Used	1,088		1,088	940
Covid 19 Expenses & PPE	Space Used	-		-	1,722
Printing, Postage & Stationery	Space Used	593		593	1,809
Insurance	Space Used	640		640	545
Repairs & Maintenance	Space Used	2,852		2,852	2,682
Computer & Internet Expenses	Space Used	977		977	1,156
Minor Equipment	Space Used	125		125	798
Depreciation	Space Used	3,950		3,950	3,315
Donations		-		-	3,147
Sundries		52		52	115
Bank Charges		15		15	-
Book-keeping & Accountancy		1,500	1,260	2,760	2,760
		<u>54,599</u>	<u>1,260</u>	<u>55,859</u>	<u>66,637</u>

9 STAFF NUMBERS AND COSTS

	2021 £	2020 £
Wages and Salaries	23,061	24,431
Social Security Costs	-	-
Pension Costs	317	309
	<u>23,378</u>	<u>24,740</u>

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

The charity had 3 employees during the year. The average number by full time equivalent was:

Management & Administration	1	1
Provision of Services	1	1
	<u>2</u>	<u>2</u>

The charity considers its key management personnel comprises the trustees and manager. The total employment benefits, including employer pension contributions of the key management personnel was £12,610 (previous year: £12,174).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (cont...)

10 CAPITAL COMMITMENTS

Contracted for but not provided	£ nil	£ nil
---------------------------------	-------	-------

11 TRUSTEES' REMUNERATION AND EXPENSES

Except as disclosed below 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.

Except as disclosed below no reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

Mr Dennis Yeoh Interpreting assignments £279

Under the Memorandum of Association Paragraph 5b a director may be employed by the charity, or enter into a contract for the supply of goods and services to the charity, other than for acting as a director.

Related Parties

Fortress Property was paid £25,740 for rent of the premises for the year. This business is owned by the centre manager. Fortress property refunded £1,421 during the year in respect of 2020 with a further refund of £835 to be made.

A rent review was carried out by Scanlans Chartered Surveyors in 2019 and established a market rent for the premises of £25,740 p.a. A review was undertaken by WT Gunson commercial property consultants on 12th May 2022 and established a market rent of £26,500 p.a.

12 TANGIBLE FIXED ASSETS

	Leasehold Improvements	Computers Equipment	Fixtures & Equipment	Total
	£	£	£	£
COST				
As At 1 January 2021	49,294	3,078	11,889	64,261
Additions	8,841			8,841
Disposals	(2,574)			(2,574)
At 31 December 2021	<u>55,561</u>	<u>3,078</u>	<u>11,889</u>	<u>70,528</u>
DEPRECIATION				
As At 1 January 2021	45,859	2,279	11,123	59,261
Charge for Year	3,024	160	766	3,950
Disposals	(2,574)			(2,574)
At 31 December 2021	<u>46,309</u>	<u>2,439</u>	<u>11,889</u>	<u>60,637</u>
NET BOOK VALUE				
At 31 December 2021	<u>9,252</u>	<u>639</u>	<u>-</u>	<u>9,891</u>
At 31 December 2020	<u>3,435</u>	<u>799</u>	<u>766</u>	<u>5,000</u>

13 STOCK

	2021	2020
	£	£
Stock	50	50
	<u>50</u>	<u>50</u>

14 DEBTORS

	2021	2020
	£	£
Other Debtors	2,776	3,937
Prepayments	421	426
	<u>3,197</u>	<u>4,363</u>

All debtors in 2021 and 2020 relate to unrestricted funds.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (cont...)

15 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other Creditors	10,230	5,820
Other Taxes & Social Security Costs	1,594	1,635
Accruals	2,987	1,906
	<u>14,811</u>	<u>9,361</u>

All creditors in 2021 and 2020 relate to unrestricted funds with the exception of:
 Money held for Wuhan International Exchange Project £4,521.15

16 CONTINGENT LIABILITIES

	2021	2020
	£	£
At 31 December	-	-

17 MOVEMENT IN FUNDS

	Balance at 1.1.21	Incoming	Transfers	Outgoing	Balance at 31.12.21
	£	£	£	£	£
Restricted Funds					
CJRS Grant	-	10,339	-	(10,339)	-
	-	10,339	-	(10,339)	-
Unrestricted Funds					
General	63,936	136,031	-	(108,621)	91,346
TOTAL FUNDS	<u>63,936</u>	<u>146,370</u>	<u>-</u>	<u>(118,960)</u>	<u>91,346</u>

Previous Year

	Balance at 1.1.20	Incoming	Transfers	Outgoing	Balance at 31.12.20
	£	£	£	£	£
Restricted Funds					
Community donation to NHS	-	2,984	-	(2,984)	-
MCC Supplementary School	-	1,000	-	(1,000)	-
CJRS Grant	-	13,561	-	(13,561)	-
	-	17,545	-	(17,545)	-
Unrestricted Funds					
General	63,465	106,950	-	(106,479)	63,936
TOTAL FUNDS	<u>63,465</u>	<u>124,495</u>	<u>-</u>	<u>(124,024)</u>	<u>63,936</u>

18 ANALYSIS OF CHARITABLE FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
RESTRICTED FUNDS:	-	-	-
UNRESTRICTED FUNDS:	9,891	81,455	91,346
	<u>9,891</u>	<u>81,455</u>	<u>91,346</u>
Previous Year (as restated)	£	£	£
RESTRICTED FUNDS:	-	-	-
UNRESTRICTED FUNDS:	5,000	58,936	63,936
	<u>5,000</u>	<u>58,936</u>	<u>63,936</u>

19 COMPANY STATUS

The charitable company is limited by guarantee and all members have agreed to contribute a sum not exceeding £10 in the event of a winding up.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (cont...)

20 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.

21 GOING CONCERN

The company's main source of income is tuition fees 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.

22 POST BALANCE SHEET EVENTS

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

23 CONTROLLING PARTIES

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

MANCHESTER CHINESE CENTRE

England & Wales - Charity number 1114121

Accounts

MANCHESTER CHINESE CENTRE

COMPANY REGISTRATION NUMBER: 5641623
REGISTERED CHARITY NUMBER: 1114121

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

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

MANCHESTER CHINESE CENTRE

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Pages	Index
1 - 6	Trustees Annual Report
7	Independent Examiner's Report
8	Statement of Financial Activities
9	Balance Sheet
10	Statement of Cash Flows
11-17	Notes to the Accounts

MANCHESTER CHINESE CENTRE

Report of the Trustees for the Year Ending 31ST December 2020

The trustees present their annual directors' report and financial statements of the charity for the year ending 31st December 2020 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) (1 January 2019).

Reference and administrative information

Charity Name: Manchester Chinese Centre

Charity Number: 1114121

Company No: 5641623

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

The trustees and officers serving during the year and since the year end were as follows:

- Ms Cindy Mei Ling Mok (resigned 31st August 2020)
- Mrs Jenny Wong (resigned 1st October 2020)
- Mrs Quyen Tran (resigned on 15th April 2021)
- Ms Maggie Tang (appointed on 15th April 2021)
- Nicole Soi (appointed on 1st September 2020)
- Dennis Yoeh (appointed on 1st September 2020)

Committee: Ka Fung But, Mrs. Cecilia Fung (not listed at Companies House) both resigned September 2020.

Company Secretary

Mrs Quyen Tran until 15th April 2021

Ms Maggie Tang from 15th April 2021

Key management personnel: Trustees and Directors

Ms Cindy Mei Ling Mok (until 31st August 2021) and Mrs Jenny Wong (resigned as trustee, but carrying duty as Director 1st Oct 2020)

Registered Office

67 Ardwick Green North, Ardwick, Manchester, M12 6FX

Independent Examiners

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick, Manchester, M11 3TQ

Bankers

The Cooperative Bank plc, Balloon Street, Manchester

MANCHESTER CHINESE CENTRE

Objectives and activities

The purpose of the charity is to offer a variety of educational benefits to Chinese children, including English and Chinese language skills and I.T.

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

- Enhancing community cohesion by assisting Chinese nationals, refugees and immigrants throughout Greater Manchester to integrate and access opportunities, enabling them to participate fully in the society.
- We achieve this by bringing together a diverse range of learning opportunities, such as leisure activities in arts, culture and sport. We also offer information and advice available through our centre seven days per week.

We provide:

Welfare and legal advice service every Sunday and Monday 1pm- 6pm;

- Free advice for school info for all Chinese parents;
- Signposting to public services;
- ESOL English, working closely with WEA, every Monday and Tuesday;
- Interpreting courses on Wednesdays,
- Child care courses every Thursday;
- Elderly Chinese Opera Club (aged 55-85) running every Tuesday from 2pm -10pm, comprising 50-60 members;

Structure, governance and management

Manchester Chinese Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2005. It has been registered as a charity organisation with the Charity Commission since 9th May 2006.

Appointment of trustees

As set out in the Articles of Association the appointment of trustees shall be subject to a minimum of three. At each meeting one third of the directors shall retire by rotation and offer themselves for re-election.

Trustee induction and training

On appointment the 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 4 times a year. A Manager is appointed by the trustees to manage the day-to-day operations of the charity.

MANCHESTER CHINESE CENTRE

Related parties and co-operation with other organisations

None of our trustees receive remuneration for acting in their trustee role. Other payments are shown in Note 11. Any connection between a trustee and a 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, such related party transactions are reported in Note 11.

Review of our achievements and performance

The main achievements during the year were:

Due to the Coronavirus (COVID-19) pandemic, it has affected our Centre badly.

2020 Community work:

- **Community Service** was provided: interpreting to support NHS, Social Care, Children Services. Closed service from Jan 2020 till Dec 2020.
- **Chinese Elderly Cantonese Opera** closed from Jan 2020 till Dec 2020.
- **Manchester City Council activities** have stopped.
- **School workshop:** MCC provided Chinese Educational Workshops for Manchester local schools and the community. A total of 5 schools were involved from mid-Jan to end of Jan. Stopped activities from 1 Feb 2020.
- **Chinese New Year in Jan 2020**, the stall in Chinatown was affected badly by Coronavirus (COVID-19) pandemic.
- **Chinese New Year:** MCC youth group has fundraised for the homeless people.
- **Legal and Welfare Service:** closed.
- **Due to the lockdown from March-May 2020**, MCC has Fundraised £3000 for the NHS to buy PPE.
- **Due to the lockdown from March-May 2020**, community member Tony Chen has fundraised £14,000 for the NHS to buy PPE.
- **May – June 2020, MCC helped Greater Manchester Councils** to search and collect PPE for the social care and care homes. The Chinese community is working together to find: protective clothing, helmets, goggles, Personal protective equipment (PPE) is protective clothing, helmets, goggles, and garments or equipment designed to protect the wearer's body from injury or infection.
- **Community interpreting service:** closed all the services.

Education:

- **Due to the lockdown from March- July 2020**, MCC School closed all face-to-face lessons. Some of the lessons changed to online.
- **From Sept 2020**, most of the lessons are online teaching and a small number of classes returned to school for Face-to-Face lessons.
- **Linda Chan.** Left MCC from 10 Jan 2020.
- **School** closed all workshops service.
- **School Poetry Festival:** closed.
- **School Achievement Day:** closed.

MANCHESTER CHINESE CENTRE

- **June 2020 Exam National GCSE and A level**, stopped standard exam, used assessment based. 26 candidates withdrew from the exam. 7 candidates carried on with GCSE assessment, achieved 6 grade 9 and 1 grade 8. 3 candidates carried on with the A level exam, achieved 2 A and 1 B grades.
- **Chinese Church School**: withdraw all 13 Chinese language GCSE candidates.
- **MCC School Fee**: From Sept 2020 school fee is £260 per year, no change.
- 2019-2020, we have over 400 children who attended our Supplementary School. Sept 2020-2021, we have lost 156 students. Parents moved their children's online lessons which were established by Chinese companies in China. We are unable to compete with those companies.
- **WEA Adult Education** changed their lessons online. We have lost income from room rental.

Financial review

The attached statements show the current state of Charity's finances, which the Trustees consider to be satisfactory. Total income in the year was £124,495 and total expenses £124,024 returning a small surplus of £471. The major sources of income were education and interpreting services.

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 going concern

The balance held in unrestricted reserves as at 31st December 2020 was £63,936 of which £58,936 are 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 3 months of running costs (currently £31,000). The trustees consider that this level will provide sufficient funds to give stability to the services offered by the charity.

Covid

Due to the Coronavirus (COVID-19) pandemic, we closed our Centre from 16 March 2020 to August 2020. We stopped all community service which including Community Interpreting Service. We lost income greatly.

Changed our lessons to online teaching. It has cost us extra funds to train teachers to teach online. GCSE and A-Level National exam changed to assessment-based, we must pay extra fees for teachers to mark exam papers.

Due to Covid, MCC led the community to work on the fundraise and collect PPE for NHS. It has created a great opportunity for the Chinese Community to work together with the NHS fundraiser and the fundraiser who work for the Greater Manchester City Councils. We felt very proud of our achievement and showing we managed to achieve some good things from a very bad time.

MANCHESTER CHINESE CENTRE

MCC did receive Racism phone calls at all times, especially due to the Chinese New Year Jan and Feb 2020. We were unable to carry on the "Open door policy", therefore we have to lock all doors and windows. Manchester Evening News has published articles about us.

Racism is happening all over the world towards ethnic minority groups, it has been especially high since the COVID-19 pandemic. Unfortunately, the coronavirus is not only infecting and killing thousands of people but is also fuelling anti-Asian hate crimes and racism. Many uneducated people believe that all Chinese-looking people are the reason why the coronavirus started and is spreading. This leads to hate speech on social media, discrimination in everyday services, and even physical harm in provoking innocent Asians. This situation is unfair and unjust. This has caused many innocent Asian people to be attacked on the streets of England and many other countries.

Some of the parents and teachers were attacked by strangers on the way to our Centre. Chinese children got bullied at schools. It is upsetting that our children are being called foreigners and being told to "go back to their own country" in the nations where they were born and bred. Some of the Chinese children have been called "Chinese Disease", "Chinese virus".....

The MCC staff, teachers, parents, children, and members are hiding in their homes to avoid coming out. From 16 March to August 2020 lockdown, MCC was closed totally. 2 staff were temporarily away from work. Some teachers were carrying on teaching online. In Sept 2020, a small group of children and parents returned to school, but in Dec 2020 we closed the Centre again.

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 / Ongoing projects

Education: we are not able to deliver face-to-face lessons, so changed to online teaching.
 Community interpreting: We lost all the interpreting services as expected. We are unable to rebuild this service; because NHS uses phone translation instead of Face to Face.
 MCC will change the committee and trustees by May 2021.

New Committee will need to search for the new funding and version for MCC.

Building Rental will carry on as normal, the Landlord has agreed to change some of the old windows. This will help us to cut down the heating bill.

Health and Safety, the gas combi boiler has a problem; it needs a new replacement. It will cost at least 10K. Our committee is working on it.

MANCHESTER CHINESE CENTRE

Trustees responsibilities in relation to the financial statements

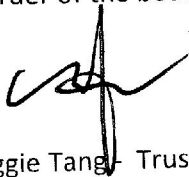
The charity trustees (who are also the directors of Manchester Chinese Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted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



Maggie Tang, Trustee

Date: 24th August 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANCHESTER CHINESE CENTRE

I report on the accounts of the company for the year ended 31st December 2020, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

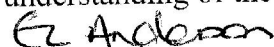
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EL Anderson MA FCA CTA

Community Accountancy Service Ltd

The Grange, Pilgrim Drive

Beswick, Manchester, M11 3TQ

Date 24th August 2021

STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2020

INCOME FROM:	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.12.20 Total Funds £	Year Ended 31.12.19 Total Funds £
Incoming Resources from Generated Funds					
Donations & Legacies		2,167	2,984	5,151	3,112
Investment Income		16	-	16	19
Other Trading Activities	5	8,552	-	8,552	31,355
Charitable Activities	4	96,215	14,561	110,776	124,733
TOTAL		<u>106,950</u>	<u>17,545</u>	<u>124,495</u>	<u>159,219</u>
EXPENDITURE ON:					
Raising Funds	6	(8,056)	-	(8,056)	(29,529)
Charitable Expenditure	7	(98,423)	(17,545)	(115,968)	(132,234)
TOTAL		<u>(106,479)</u>	<u>(17,545)</u>	<u>(124,024)</u>	<u>(161,763)</u>
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS					
		471	-	471	(2,544)
Gross Transfers between funds	17	-	-	-	-
RECONCILIATION OF FUNDS					
		471	-	471	(2,544)
Total Funds Brought Forward		63,465	-	63,465	66,009
TOTAL FUNDS CARRIED F/WD	17	<u>63,936</u>	<u>-</u>	<u>63,936</u>	<u>63,465</u>

The statement of financial activities includes all gains and losses in the year.

The notes on pages 11 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 DECEMBER 2020

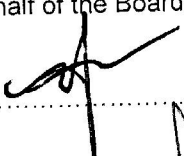
		2020	2019
		£	£
FIXED ASSETS			
Tangible Fixed Assets	12	5,000	7,516
CURRENT ASSETS			
Stock	13	50	50
Debtors	14	4,363	3,803
Cash at Bank and in Hand		<u>63,884</u>	<u>66,001</u>
		68,297	69,854
LIABILITIES:			
Amounts falling due within one year	15	<u>(9,361)</u>	<u>(13,905)</u>
NET CURRENT ASSETS		58,936	55,949
		<u><u>63,936</u></u>	<u><u>63,465</u></u>
THE FUNDS OF THE CHARITY			
Restricted Funds	17	-	-
Unrestricted Funds	17	<u>63,936</u>	<u>63,465</u>
TOTAL CHARITY FUNDS		<u><u>63,936</u></u>	<u><u>63,465</u></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 Maggie Tang

Trustee Dennis Yeoh

Date 24th August 2021

The notes on pages 11 to 17 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31st DECEMBER 2020

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

	2020	2019
	£	£
Net movement in funds	471	(2,544)
Add back depreciation	3,315	7,674
Deduct investment income	(16)	(19)
Decrease/(increase) in debtors	(560)	1,296
Increase/(decrease) in creditors	(4,544)	(18,626)
Decrease/(increase) in stock	-	-
Net cash used in operating activities	<u>(1,334)</u>	<u>(12,219)</u>
Cash flows from investment activities:		
Interest	16	19
Purchase of fixed assets	(799)	(1,683)
Net cash provided by investing activities	<u>(783)</u>	<u>(1,664)</u>
Increase/(decrease) in cash and cash equivalents during the year	(2,117)	(13,883)
Cash and cash equivalents brought forward	66,001	79,884
Cash and cash equivalents carried forward	<u><u>63,884</u></u>	<u><u>66,001</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

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 no 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 17.

(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.

Operating income represents grants, contracts, tuition fees, rental 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 (f) 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:-

Leasehold Improvements	5 years
Fixtures, Fittings & Equipment	5 years
Computer Equipment	5 years

(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 makes contributions to 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

	2020	2019
	£	£
	3,315	7,674
	1,260	1,260
	-	-
	<u> </u>	<u> </u>

3 TAX ON SURPLUS ON ORDINARY ACTIVITIES

(See taxation policy note above)

	-	-
	<u> </u>	<u> </u>

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Tuition & Exam Fees	93,810		93,810	122,065
Events & Workshops	2,116		2,116	2,125
MCC Grant - Supplementary School	-	1,000	1,000	-
CJRS Grant (re charity staff)	-	13,561	13,561	-
Membership	40		40	470
Book Sales	209		209	-
Other Income	40		40	73
	<u>96,215</u>	<u>14,561</u>	<u>110,776</u>	<u>124,733</u>

All income in 2019 was unrestricted.

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Interpreting	6,122	-	6,122	31,295
Management & Use of Facilities	2,430	-	2,430	60
	<u>8,552</u>	<u>-</u>	<u>8,552</u>	<u>31,355</u>

All income in 2019 was unrestricted funds.

6 COST OF RAISING FUNDS

	£	£	£	£
Employment Costs	1,333	-	1,333	4,079
Freelance Interpreters	3,221	-	3,221	21,417
Professional Indemnity Insurance	216	-	216	279
Premises Costs	3,286	-	3,286	3,754
	<u>8,056</u>	<u>-</u>	<u>8,056</u>	<u>29,529</u>

All expenditure in 2020 and 2019 was from unrestricted funds.

7 EXPENDITURE

	Interpreting Service	Tuition & Workshops	Total 2020
	£	£	£
Employment Costs	-	4,000	4,000
Freelance Tutors	-	36,745	36,745
Travelling Expenses	3	3	6
Teaching Materials	-	3,854	3,854
Exam Fees	-	1,068	1,068
CRB Checks & Work Permits	37	36	73
Venue Hire	-	220	220
Publications & Subscriptions	160	161	321
Workshops & Activities	-	1,095	1,095
Hospitality	-	1,949	1,949
Support Costs	3,269	62,108	65,377
Governance Costs	504	756	1,260
	<u>3,973</u>	<u>111,995</u>	<u>115,968</u>
Restricted Funds	-	17,545	17,545
Unrestricted Funds	3,973	94,450	98,423
	<u>3,973</u>	<u>111,995</u>	<u>115,968</u>

7 EXPENDITURE cont...

Previous Year	Interpreting Service £	Tuition & Workshops £	Total 2019 £
Employment Costs	-	4,054	4,054
Freelance Tutors	-	34,007	34,007
Travelling Expenses	9	8	17
Training & Conferences	-	284	284
Teaching Materials	-	5,973	5,973
Exam Fees	-	2,099	2,099
CRB Checks & Work Permits	73	73	146
Volunteer Expenses	-	540	540
Venue Hire	-	256	256
Publications & Subscriptions	96	96	192
Marketing & Publicity	-	300	300
Workshops & Activities	-	3,986	3,986
Hospitality	-	1,890	1,890
Support Costs	11,585	65,646	77,230
Governance Costs	504	756	1,260
	<u>12,267</u>	<u>119,968</u>	<u>132,234</u>

All expenditure in 2019 was from unrestricted funds.

8 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	<i>Basis of Apportionment</i>	General		2020	2019
		Support	Governance	Total	Total
		£	£	£	£
Employment Costs	<i>Time Spent</i>	19,407		19,407	18,637
Freelance Staff	<i>Time Spent</i>	130		130	4,225
Rent & Business Tax	<i>Space Used</i>	25,176		25,176	27,687
Heat, Light & Water	<i>Space Used</i>	2,408		2,408	3,300
Telephone	<i>Space Used</i>	527		527	594
Cleaning	<i>Space Used</i>	940		940	1,507
Covid 19 Expenses & PPE	<i>Space Used</i>	1,722		1,722	-
Printing, Postage & Stationery	<i>Space Used</i>	1,809		1,809	1,390
Insurance	<i>Space Used</i>	545		545	527
Repairs & Maintenance	<i>Space Used</i>	2,682		2,682	6,290
Computer & Internet Expenses	<i>Space Used</i>	1,156		1,156	1,424
Minor Equipment	<i>Space Used</i>	798		798	2,294
Depreciation	<i>Space Used</i>	3,315		3,315	7,674
Donations		3,147		3,147	300
Sundries		115		115	181
Book-keeping & Accountancy		1,500	1,260	2,760	2,460
		<u>65,377</u>	<u>1,260</u>	<u>66,637</u>	<u>78,490</u>

9 STAFF NUMBERS AND COSTS

	2020 £	2019 £
Wages and Salaries	24,431	26,446
Social Security Costs	-	-
Pension Costs	309	324
	<u>24,740</u>	<u>26,770</u>

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

The charity had 3 employees during the year. The average number by full time equivalent was:

Management & Administration	1	1
Provision of Services	1	1
	<u>2</u>	<u>2</u>

The charity considers its key management personnel comprises the trustees and manager. The total employment benefits, including employer pension contributions of the key management personnel was £12,174 (previous year: £12,162).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (cont...)

10 CAPITAL COMMITMENTS

Contracted for but not provided	£ nil	£ nil
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11 TRUSTEES' REMUNERATION AND EXPENSES

Except as disclosed below 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.

Except as disclosed below no reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

One trustee Mrs J. Wong (Fortress Property) was paid £27,161 for rent of the premises for the year and £108 towards telephone costs.

Under the Memorandum of Association Paragraph 5e a director may be paid for premises let by the director if the amount of the rent and other terms of the lease are reasonable and proper. A rent review was carried out by Scanlans Chartered Surveyors in 2019 and established a market rent for the premises of £25,740 p.a.

A salary of £12,000 was also paid to Mrs Jenny Wong and pension contribution of £174.

Under the Memorandum of Association Paragraph 5b a director may be employed by the charity, or enter into a contract for the supply of goods and services to the charity, other than for acting as a director.

Related Parties

At the year end a total of £75.59 was due to Jenny Wong in respect of expenses incurred for the Centre.

12 TANGIBLE FIXED ASSETS

	Leasehold Improvements	Computers Equipment	Fixtures & Equipment	Total
	£	£	£	£
COST				
As At 1 January 2020	49,294	2,279	11,889	63,462
Additions		799		799
Disposals				-
At 31 December 2020	<u>49,294</u>	<u>3,078</u>	<u>11,889</u>	<u>64,261</u>
DEPRECIATION				
As At 1 January 2020	43,466	2,279	10,201	55,946
Charge for Year	2,393		922	3,315
Disposals				-
At 31 December 2020	<u>45,859</u>	<u>2,279</u>	<u>11,123</u>	<u>59,261</u>
NET BOOK VALUE				
At 31 December 2020	<u>3,435</u>	<u>799</u>	<u>766</u>	<u>5,000</u>
At 31 December 2019	<u>5,828</u>	<u>-</u>	<u>1,688</u>	<u>7,516</u>

13 STOCK

	2020	2019
	£	£
Stock	50	50
	<u>50</u>	<u>50</u>

14 DEBTORS

	2020	2019
	£	£
Other Debtors	3,937	2,952
Prepayments	426	851
	<u>4,363</u>	<u>3,803</u>

All debtors in 2020 and 2019 relate to unrestricted funds.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (cont...)

15 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other Creditors	5,820	5,426
Other Taxes & Social Security Costs	1,635	5,274
Accruals	1,906	3,205
	<u>9,361</u>	<u>13,905</u>

All creditors in 2020 and 2019 relate to unrestricted funds with the exception of:
 Money held for Wuhan International Exchange Project £4,521.15

16 CONTINGENT LIABILITIES

	2020	2019
	£	£
At 31 December	<u>-</u>	<u>-</u>

17 MOVEMENT IN FUNDS

	Balance at 1.1.20	Incoming	Transfers	Outgoing	Balance at 31.12.20
	£	£	£	£	£
Restricted Funds					
Community donation to NHS	-	2,984		(2,984)	-
MCC Supplementary School	-	1,000		(1,000)	-
CJRS Grant	-	13,561		(13,561)	-
	<u>-</u>	<u>17,545</u>	<u>-</u>	<u>(17,545)</u>	<u>-</u>
Unrestricted Funds					
General	63,465	106,950		(106,479)	63,936
TOTAL FUNDS	<u>63,465</u>	<u>124,495</u>	<u>-</u>	<u>(124,024)</u>	<u>63,936</u>

	Balance at 1.1.19	Incoming	Transfers	Outgoing	Balance at 31.12.19
	£	£	£	£	£
Unrestricted Funds					
General	66,009	159,219		(161,763)	63,465
	<u>66,009</u>	<u>159,219</u>	<u>-</u>	<u>(161,763)</u>	<u>63,465</u>
TOTAL FUNDS	<u>66,009</u>	<u>159,219</u>	<u>-</u>	<u>(161,763)</u>	<u>63,465</u>

18 ANALYSIS OF CHARITABLE FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
RESTRICTED FUNDS:	-	-	-
UNRESTRICTED FUNDS:	5,000	58,936	63,936
	<u>5,000</u>	<u>58,936</u>	<u>63,936</u>
Previous Year (as restated)	£	£	£
RESTRICTED FUNDS:	-	-	-
UNRESTRICTED FUNDS:	7,516	55,949	63,465
	<u>7,516</u>	<u>55,949</u>	<u>63,465</u>

19 COMPANY STATUS

The charitable company is limited by guarantee and all members have agreed to contribute a sum not exceeding £10 in the event of a winding up.

20 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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (cont...)**21 GOING CONCERN**

The company's main source of income is tuition fees 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.

22 POST BALANCE SHEET EVENTS

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

As a result of the Covid pandemic the Chinese language school closed temporarily in March 2020. With IT training for tutors it was possible for lessons to resume on 18th April. Adult education will resume when it is safe to do so and in accordance with Government Guidelines. The Centre continues to engage in community work.

Covid has led to a drop in income with a corresponding drop in some costs and the Trustees are confident the Centre will remain viable over the next year.

23 CONTROLLING PARTIES

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