

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**

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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.

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- **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.

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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**

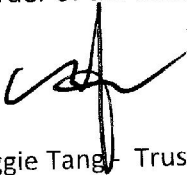
The charity trustees (who are also the directors of Manchester Chinese Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted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

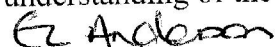
Independent examiner's statement

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

				Year Ended 31.12.20 Total Funds £	Year Ended 31.12.19 Total Funds £
INCOME FROM:	Notes	Unrestricted Funds £	Restricted 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		106,950	17,545	124,495	159,219
EXPENDITURE ON:					
Raising Funds	6	(8,056)	-	(8,056)	(29,529)
Charitable Expenditure	7	(98,423)	(17,545)	(115,968)	(132,234)
TOTAL		(106,479)	(17,545)	(124,024)	(161,763)
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	63,936	-	63,936	63,465

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

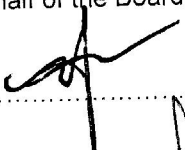

		2020 £	2019 £
FIXED ASSETS			
Tangible Fixed Assets	12	5,000	7,516
CURRENT ASSETS			
Stock	13	50	50
Debtors	14	4,363	3,803
Cash at Bank and in Hand		63,884	66,001
		<u>68,297</u>	<u>69,854</u>
LIABILITIES:			
Amounts falling due within one year	15	(9,361)	(13,905)
NET CURRENT ASSETS		58,936	55,949
	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

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	(1,334)	(12,219)
Cash flows from investment activities:		
Interest	16	19
Purchase of fixed assets	(799)	(1,683)
Net cash provided by investing activities	(783)	(1,664)
 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	63,884	66,001

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
-	-

3 TAX ON SURPLUS ON ORDINARY ACTIVITIES

(See taxation policy note above)

-	-
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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	<u>3,973</u>	<u>94,450</u>	<u>98,423</u>
	<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 Support £	Governance £	2020 Total £	2019 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	49,294	3,078	11,889	64,261
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	45,859	2,279	11,123	59,261
NET BOOK VALUE				
At 31 December 2020	3,435	799	766	5,000
At 31 December 2019	5,828	-	1,688	7,516

13 STOCK

	2020	2019
	£	£
Stock	50	50
	50	50

14 DEBTORS

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

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	-	-

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)	-
	-	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>

	Balance at 1.1.19	Incoming	Transfers	Outgoing	Balance at 31.12.19
	£	£	£	£	£
Unrestricted Funds					
General	66,009	159,219		(161,763)	63,465
	66,009	159,219	-	(161,763)	63,465
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.