

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:

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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

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- 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."
- Zhau 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.

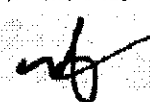
By order of the board of trustees

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.

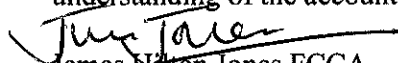
Independent examiner's statement

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

				Year Ended 31.12.24	Year Ended 31.12.23
INCOME FROM:	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	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		194,962	-	194,962	199,191
EXPENDITURE ON:					
Raising Funds	6	(7,194)	-	(7,194)	(5,816)
Charitable Expenditure	7	(167,241)	-	(167,241)	(158,080)
TOTAL		(174,435)	-	(174,435)	(163,896)
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	198,862	3,137	201,999	181,472

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

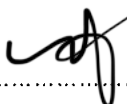
		2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets	12	10,591	6,258
CURRENT ASSETS			
Stock	13	500	50
Debtors	14	7,238	1,760
Cash at Bank and in Hand		<u>193,683</u>	<u>181,986</u>
		201,421	183,796
LIABILITIES:			
Amounts falling due within one year	15	<u>(10,013)</u>	<u>(8,582)</u>
NET CURRENT ASSETS		191,408	175,214
		<u>201,999</u>	<u>181,472</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>201,999</u>	<u>181,472</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	16,918	32,304
Cash flows from investment activities:		
Interest	2,661	1,549
Purchase of fixed assets	(7,882)	-
Net cash provided by investing activities	(5,221)	1,549
 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	193,683	181,986

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	-	-

3 TAX ON SURPLUS ON ORDINARY ACTIVITIES

(See taxation policy note above)

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MANCHESTER CHINESE CENTRE

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

16

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	<u>2,005</u>	<u>-</u>	<u>2,005</u>	<u>1,930</u>
	<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...)

17

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

	Basis of Apportionment	General Support	Governance	2024 Total	2023 Total
		£	£	£	£
Employment Costs		19,738		19,738	19,248
Rent & Business Tax	Space Used	28,743		28,743	27,326
Heat, Light & Water	Space Used	4,527		4,527	4,989
Telephone	Space Used	840		840	839
Cleaning	Space Used	3,198		3,198	2,830
Printing, Postage & Stationery	Space Used	1,028		1,028	2,936
Website Costs		-		-	2,240
Insurance	Space Used	794		794	763
Repairs & Maintenance	Space Used	6,107		6,107	7,012
Computer & Internet Expenses	Space Used	785		785	913
Minor Equipment	Space Used	1,050		1,050	1,233
Depreciation	Space Used	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	60,464	4,597	15,971	81,032
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	54,162	2,969	13,310	70,441
NET BOOK VALUE				
At 31 December 2024	6,302	1,628	2,661	10,591
At 31 December 2023	3,994	319	1,945	6,258

13 STOCK

	2024	2023
	£	£
Stock	500	50
	500	50

14 DEBTORS

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

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
	10,013	8,582

All creditors in 2024 and 2023 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 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
	3,137	-	-	-	3,137
Unrestricted Funds					
General	178,335	194,962	-	(174,435)	198,862
TOTAL FUNDS	181,472	194,962	-	(174,435)	201,999

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)	-
	3,260	705	-	(828)	3,137
Unrestricted Funds					
General	142,917	198,486	-	(163,068)	178,335
TOTAL FUNDS	146,177	199,191	-	(163,896)	181,472

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
	10,591	191,408	201,999
Previous Year	£	£	£
RESTRICTED FUNDS:	-	3,137	3,137
UNRESTRICTED FUNDS:	6,258	172,077	178,335
	6,258	175,214	181,472

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.