

NEWCASTLE MANDARIN CHINESE SCHOOL

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 July 2025

Charity Number 1205464

NEWCASTLE MANDARIN CHINESE SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 July 2025

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NEWCASTLE MANDARIN CHINESE SCHOOL
TRUSTEES ANNUAL REPORT
For the year ended 30 July 2025

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 30 July 2025.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and 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) (effective October 2019)

1. Objectives and Activities

Objective:

To advance the education of the public in the subject of the Mandarin Chinese language and culture.

Main activities for the year

We have provided tuition of mandarin classes for children aged 5 to 16 years old on Saturdays during term time. In addition, we organised and delivered cultural activities to our members, including Chinese New Year gala and art class.

2. Public Benefit Statement

Newcastle Mandarin Chinese School thrive through integrating education and multi-cultural value to our communities.

3. Contribution by Volunteers

Newcastle Mandarin Chinese School relies on generous contribution by volunteers through time and volunteering work.

4. Achievements and Performance

Newcastle Mandarin Chinese School has successfully completed curricula and extra-curriculum activities to over 150 pupils during the academic year 2024-25.

In terms of curricula activities, all pupils have successfully progressed through their studies. In terms of extra-curriculum activities, we took part in Reading and Chinese calligraphy competitions organised by UKAPCE and won Best School award. Our pupils won individual awards.

5. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £40,179 (2024: £13,649) and expenditure of £33,469 (2024: £29,320). There was an operating Surplus of £6,710 (2024: deficit of £15,671).

At 30 July 2025 the Charity had net assets of £33,242 (2024: £26,532).

Reserves policy/Going concern

The Trustees consider the level of reserves, £33,242 (2024: £26,532), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

6. Risk Management

Newcastle Mandarin Chinese School had 1st aid training.

7. Plans for future periods

To continue Chinese education and cultural provision to wider communities, embracing inclusivity.

8. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Newcastle Mandarin Chinese School
Charity number	1205464
Registered office	Ravenswood Primary School Ravenswood Road Newcastle Upon Tyne NE6 5TU
Trustees and Members of the Board	Lana Y J Liu Julie Li Tang Caren Lim Terry Yapen Li
Chief Executive and Senior staff members	Lana Y J Liu Julie Li Tang Caren Lim Terry Yapen Li
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne. NE1 4BX.

9. Structure, governance and management

Governing Document was established on 27/10/2023.

Recruitment and Appointment of the Board

Committee members who worked at Newcastle Mandarin Chinese School prior to obtaining charitable status resume their roles.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

10. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 20.02.2026 and signed on their behalf by:

Lana Y J Liu
Chair

NEWCASTLE MANDARIN CHINESE SCHOOL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 July 2025

I report on the financial statements of Newcastle Mandarin Chinese School for the year ended 31 July 2025, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

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 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 02.03.2026

NEWCASTLE MANDARIN CHINESE SCHOOL

STATEMENT OF RECEIPTS AND PAYMENT

For the year ended 31 July 2025

	Notes	Unrestricted	Restricted	Total	Total For the period 27.10.2023 to 31.07.2024
		Funds £	Funds £	2025 £	£
Receipts from:					
Other trading activities	6	39,268	-	39,268	13,396
Investments	7	911	-	911	253
Total receipts		40,179	-	40,179	13,649
Payments on:					
Charitable activities					
Operation of the charity	8	33,469	-	33,469	29,320
Total payments		33,469	-	33,469	29,320
Reconciliation of funds					
Net of receipts/payments		6,710	-	6,710	(15,671)
Exceptional item	5	-	-	-	42,203
Cash funds brought forward		26,532	-	26,532	-
Cash carried forward		33,242	-	33,242	26,532

The Receipts and Payments Statement includes all gains and losses recognised in the year. All receipts and payments derive from continuing activities

The notes on pages 7 to 12 form an integral part of these accounts.

STATEMENT OF ASSETS AND LIABILITIES

As at 31 July 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Cash funds</u>					
Cash at bank and in hand	12	33,242	-	33,242	26,532
<u>Liabilities:</u> amounts falling due within one year					
	13			360	300
<u>Funds of the charity</u>					
Unrestricted income funds			33,242		26,532
Restricted income funds			-		-
Total funds			33,242		26,532

The notes on pages 7 to 12 form an integral part of these accounts.

These financial statements were approved by the Board on: 27.02.2026

and are signed on its behalf by: Yapeng Li
Treasurer

NEWCASTLE MANDARIN CHINESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

The accounts have been prepared in accordance with 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.

Newcastle Mandarin Chinese School meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £33,242 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Receipts

3.1 Recognition of receipts

Receipts are recognised when the charity has received the resources, any performance conditions attached to the item(s) of receipt have been met.

3.2 Offsetting

There has been no offsetting of receipts and payments, unless required or permitted by SORP.

3.3 Grants and donations

Receipts from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has received the funds, any performance conditions attached to the grants have been met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when received.

NEWCASTLE MANDARIN CHINESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2025

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Payments on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the payment was incurred.

4.5 Liabilities

The charity has liabilities which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

NEWCASTLE MANDARIN CHINESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2025

Analysis of receipts

	Unrestricted	Restricted	Total	Total For the period 27.10.2023 to 31.07.2024
	Funds £	Funds £	2025 £	£
5 Exceptional item				
Funds brought forward from period prior to Charity registration (number 1205464).	-	-	-	42,203
	-	-	-	42,203
6 Other trading activities				
Tuition fees	38,988	-	38,988	13,396
Other receipts	280	-	280	-
	39,268	-	39,268	13,396
7 Receipts from investments				
Bank interest	911	-	911	253
	911	-	911	253

Receipts were £40,179 (For the period 27.10.2023 to 31.07.2024: £13,649) of which £40,179 was unrestricted or designated (For the period 27.10.2023 to 31.07.2024: £13,649) and £0 was restricted (For the period 27.10.2023 to 31.07.2024: £0)

NEWCASTLE MANDARIN CHINESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2025

Analysis of payments on charitable activities

	Unrestricted	Restricted	Total	Total For the period 27.10.2023 to 31.07.2024
	Funds £	Funds £	2025 £	£
8 Charitable activities				
<u>Direct costs</u>				
Teaching fees	22,065	-	22,065	21,583
Events	2,225	-	2,225	1,722
School equipment	977	-	977	1,941
<u>Support costs</u>				
Caretaker	1,440	-	1,440	1,378
Internet	151	-	151	114
Training	-	-	-	243
Travel and accommodation	-	-	-	276
Office consumables	43	-	43	222
Ravenswood rent	5,400	-	5,400	-
Insurance	330	-	330	-
DBS	252	-	252	-
Other payments	286	-	286	641
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	300	-	300	300
Charity registration	-	-	-	900
	33,469	-	33,469	29,320

Payments on charitable activities were £33,469 (For the period 27.10.2023 to 31.07.2024: £29,320) of which £33,469 was unrestricted or designated (For the period 27.10.2023 to 31.07.2024: £29,320) and £0 was restricted (For the period 27.10.2023 to 31.07.2024: £0)

9 Fees for examination of the accounts

	2025 £	For the period 27.10.2023 to 31.07.2024 £
Independent examiner's fees for reporting on the accounts	300	300
	300	300

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2025

10 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12 Cash at bank and in hand

	2025 £	For the period 27.10.2023 to 31.07.2024 £
Current account	193	294
Short term deposits	5,239	11,193
Short term deposits 32 days notice	27,810	15,045
	<u>33,242</u>	<u>26,532</u>

13 Liabilities (payable within 1 year)

	2025 £	For the period 27.10.2023 to 31.07.2024 £
Independent examination of accounts	360	300
	<u>360</u>	<u>300</u>

14 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

NEWCASTLE MANDARIN CHINESE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2025

15 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	26,532	40,179	(33,469)	-	33,242
Totals	26,532	40,179	(33,469)	-	33,242

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

16 Capital commitments

As at 31 July 2025, the charity had no capital commitments (For the period 27.10.2023 to 31.07.2024 -£nil)