

Charity number: 291530

Community Centre for Refugees from Vietnam, Laos and Cambodia

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

Community Centre for Refugees from Vietnam, Laos and Cambodia
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Community Centre for Refugees from Vietnam, Laos and Cambodia

Report of the Trustees

For the year ended 31 March 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's report

Following the outbreak of the Covid-19 pandemic in 2020 and a series of lock-downs, in 2021-22 the Centre for Refugees from Vietnam, Laos and Cambodia at Centre 151 (VLC-Centre 151) has been focused on regaining our balance. Our most immediate priority was to ensure that our members from the Southeast Asian and wider community could receive their vaccine in order for them to be protected and also to allow us to restart our face-to-face activities in the safest way possible.

We would like to thank Hackney Giving for their support realising this work through their Messenger Grant and Community Champion Forum, allowing us to connect with City and Hackney's Public Health Team and other voluntary organisations within the Borough in order to ensure sharing of life saving information around the pandemic was made swiftly, accurately, and efficiently.

We also would like to thank Independent Age who allowed us to focus on galvanising our team of staff and volunteers in order to re-launch our face-to-face programmes for the community which had been interrupted by the lock-downs. This year was therefore marked by the return of our older service users after shielding for a year. Thanks to the continuous support of Hackney Council, our members reunited around our lunch club - alongside our physical and cultural activities - which is a highlight of the week for many of our older service users. It was a relief for all to finally meet again in person and share their experience of the past year. Despite our efforts to encourage older members to return, some are still shielding and afraid to socialise. Our telephone befriending programme initiated during the pandemic is therefore still in place in order to support those who are not ready to access public spaces.

The concern around the Covid-19 pandemic is still present, especially with cases involving long Covid. However we managed to safely restart all our activities in a series of stages spread throughout the year. This transition back to our regular activities led to the final reinstatement of large gatherings for the community in our Main Hall in early 2022. We are however constantly keeping an eye on public health announcements and taking part in the Community Champion Forum in order to ensure we continue to monitor closely the health situation.

None of this would have been possible without the generous support of The London Community Foundation who allowed us to stabilise our finances whilst we are rebuilding our earned income. 2021-22 has definitely seen an improvement with 40% of our budget raised through space hire versus 17% the previous year. This is still much under our pre-pandemic level of sustainability but we are hopefully heading in the right direction.

With support from National Lottery Community Fund / Awards for All, we carried out some urgent roof repairs allowing us to welcome back the community in a safe environment. As communities recover from the Covid-19 crisis, VLC-Centre 151 has an important role to play by offering a space for all to reconnect. We have seen the enthusiasm of many individuals and groups this year wishing to restart their activities and we are glad the Centre is here to provide a home for all. As we continued our partnership with resident dance company Van Huynh Company, we were delighted to see artists who were badly hit by the pandemic, returning to VLC-Centre 151 and identifying our Centre as a home for creativity, diversity and cultural expression.

There are still many challenges ahead but this year shows that we are hopefully on a path to recovery. One of the major issues we are dealing with is certainly the impact of the pandemic on the mental health of our service users. Other national/global issues causing increases in food and energy prices are also impacting on our work. In these times of turmoil, we are proud that VLC- Centre 151 remains a haven for the Southeast Asian and wider community, giving vital hope and support to those in need.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trust's objects are the promotion of any charitable activities for the benefit of the refugees from Vietnam, Laos and Cambodia in particular the relief of poverty, the advancement of education and the provision of facilities for recreation and leisure. The policies adopted in furtherance of these objects are the operational policies listed below which are reviewed on a regular basis.

Community Centre for Refugees from Vietnam, Laos and Cambodia
Report of the Trustees Continued
For the year ended 31 March 2022

Finance Policy and Procedure
Confidentiality Procedure
Health and Safety Policy
Complaints Procedure
Vulnerable Adults and Children Protection Policy
Grievance Policy & Procedure
Staff Safety and Harassment Policy
Roles of the Management Committee
Training Policy
Equal Opportunities Policy and Procedure
Risk Assessment Policy
Environmental Policy

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

Significant events

The financial position of the charity at the end of the financial year is as detailed in the attached financial statements. The charity received funding from charitable sources totalling £99,308 (2020: £85,114) during the year. It is financially dependent on funding from these sources.

Reserves

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust was established by a charitable constitution on 23 March 2003.

Recruitment and appointment of trustees

The trustees and the officers, which also refer to as the Management Committee, within it are selected at each annual general meeting.

The Management Committee comprised of 11 members. 3 co-optees of which 1 member must be from Laotian and 1 from Cambodian Community. The Term of office of elected members is 2 years. Half of these members will be retired annually and be eligible for re-election. The Amendment of the Constitution in 1995 states not more than 3 Co-optees shall be co-opted by the Management Committee as non-executive members. They shall be entitled to vote at the meetings of the Management Committee and shall serve until the next general meeting after individual co-option. The Management Committee is a policy making body and shall meet not less than 4 times a year. The day-to-day affair is managed by a Standing Committee that includes Chairperson, Secretary and Treasurer.

There were no related parties identified during the year.

The trustees has assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Community Centre for Refugees from Vietnam, Laos and Cambodia
Charity registration number	291530
Principal address	151 Whiston Road London, E2 8GU

**Community Centre for Refugees from Vietnam, Laos and Cambodia
Report of the Trustees Continued
For the year ended 31 March 2022**

Trustees

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

Mr Thinh Van Lai (Chairman)
Mrs Sobopha Owen (Vice chair)
Mr Tai Phat Tu (treasurer)
Mr K Phomavongsa (Vice chair)
Mr Dam Van Huynh (Secretary)
Mrs Anna Thao Lai
Mrs Loan Anh Nguyen
Mr Tran Kien Dan
Mr Gac Van Nguyen
Mr Dinh Pham
Mr Andrew Philip Coggins MBE

Independent examiner

Andrew M Wells FMAAT
Counterculture Partnership LLP
99 Western Road
Lewes
East Sussex
BN7 1RS

Approved by the Board of Trustees and signed on its behalf by



Mr. Thinh Van Lai (Chairman)

29 July 2022

Community Centre for Refugees from Vietnam, Laos and Cambodia
Independent Examiners Report to the Trustees
For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 no concerns and 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.



Andrew M Wells FMAAT
Counterculture Partnership LLP
99 Western Road
Lewes
East Sussex
BN7 1RS

29 July 2022

Community Centre for Refugees from Vietnam, Laos and Cambodia
Statement of Financial Activities
For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income and endowments from:					
Donations and legacies	2	2,669	63,735	66,404	81,764
Charitable activities	3	51,283	-	51,283	17,544
Total		53,952	63,735	117,687	99,308
Expenditure on:					
Charitable activities	4/5	(7,029)	(84,745)	(91,774)	(70,931)
Total		(7,029)	(84,745)	(91,774)	(70,931)
Transfers between funds		(1,138)	1,138	-	-
Net movement in funds		45,785	(19,872)	25,913	28,377
Reconciliation of funds					
Total funds brought forward		253,405	19,872	273,277	244,900
Total funds carried forward		299,190	-	299,190	273,277

Community Centre for Refugees from Vietnam, Laos and Cambodia
Statement of Financial Position
As at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	193,800	196,593
		193,800	196,593
Current assets			
Cash at bank and in hand		110,072	79,841
		110,072	79,841
Creditors: amounts falling due within one year	11	(4,682)	(3,157)
Net current assets		105,390	76,684
Total assets less current liabilities		299,190	273,277
Net assets		299,190	273,277
The funds of the charity			
Restricted income funds	12	-	19,872
Unrestricted income funds	12	299,190	253,405
Total funds		299,190	273,277

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Mr Thinh Van Lai (Chairman)
Trustee

29 July 2022

Community Centre for Refugees from Vietnam, Laos and Cambodia
Notes to the Financial Statements
For the year ended 31 March 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Community Centre for Refugees from Vietnam, Laos and Cambodia meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and Buildings	99 years Straight line
Fixtures and Fittings	20% Straight line

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Donations received	100	-	100	-
Grants received	2,569	63,735	66,304	81,764
	2,669	63,735	66,404	81,764

Community Centre for Refugees from Vietnam, Laos and Cambodia
Notes to the Financial Statements Continued
For the year ended 31 March 2022

Analysis of grants received

	2022	2021
	£	£
Arnold Clark Community Fund	1,000	-
Hackney Council Lunch Club	12,381	12,381
Hackney Council Main Grant	-	8,000
Hackney Giving Messenger	6,854	2,937
Independent Age	15,000	-
National Lottery Awards for All	10,000	-
Power to Change - CCLORS	-	10,000
The Co-op Fund	-	3,400
The London Community Foundation	18,500	9,576
The Phoenix Fund	-	20,000
	63,735	66,294

3. Income from charitable activities

	2022	2021
	£	£
Unrestricted funds		
<i>Community activities</i>		
Hall bookings	49,183	16,864
Luncheon club	1,990	-
Tai Chi	40	-
Membership fee	70	-
Others	-	680
	51,283	17,544
	51,283	17,544

Community Centre for Refugees from Vietnam, Laos and Cambodia
Notes to the Financial Statements Continued
For the year ended 31 March 2022

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Direct cost				
Events and activities	151	5,959	6,110	1,715
Repairs and maintenance	-	-	-	218
Travelling	-	2,450	2,450	1,540
Postage and stationery	-	205	205	842
Others	261	239	500	-
Telephone	-	937	937	936
Website and marketing costs	-	341	341	246
Premises costs	2,934	18,890	21,824	9,356
	3,346	29,021	32,367	14,853
Management				
Staff costs - wages & salaries	-	49,198	49,198	43,717
Staff costs - social security costs	-	-	-	2,075
Staff costs - pension contributions	-	1,402	1,402	1,552
Depreciation - leased assets	2,794	-	2,794	2,794
Legal fees	-	-	-	1,500
Funding consultancy	-	2,000	2,000	3,000
Duty Manager	889	1,684	2,573	-
Governance costs				
Accountancy fees	-	1,440	1,440	1,440
	3,683	55,724	59,407	56,078
	7,029	84,745	91,774	70,931

Community Centre for Refugees from Vietnam, Laos and Cambodia
Notes to the Financial Statements Continued
For the year ended 31 March 2022

5. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2022	2021
	£	£	£	£
Support costs				
Community activities				
Duty Manager	-	2,573	2,573	-
Staff costs - wages & salaries	-	49,198	49,198	43,717
Staff costs - social security costs	-	-	-	2,075
Staff costs - pension contributions	-	1,402	1,402	1,552
Accountancy fees	-	1,440	1,440	1,440
Depreciation - leased assets	-	2,794	2,794	2,794
Events and activities	6,110	-	6,110	1,715
Repairs and maintenance	-	-	-	218
Travelling	2,450	-	2,450	1,540
Postage and stationery	205	-	205	842
Others	500	-	500	-
Telephone	937	-	937	936
Website and marketing costs	341	-	341	246
Premises costs	21,824	-	21,824	9,356
Legal fees	-	-	-	1,500
Funding consultancy	-	2,000	2,000	3,000
	32,367	59,407	91,774	70,931
	32,367	59,407	91,774	70,931

6. Analysis of support costs

		2022	2021
		£	£
Community activities			
Management	Activity	57,967	54,638
Governance costs	Activity	1,440	1,440
		59,407	56,078

Community Centre for Refugees from Vietnam, Laos and Cambodia
Notes to the Financial Statements Continued
For the year ended 31 March 2022

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of assets held under hire purchase agreements	2,794	2,794
Accountancy fees	1,440	1,440
Staff pension contributions	1,402	1,552

8. Staff costs and emoluments

Total staff costs for the year ended 31 March 2022 were:

	2022	2021
	£	£
Salaries and wages	49,198	43,717
Social security costs	-	2,075
Pension costs	1,402	1,552
	50,600	47,344

9. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2021
	£	£	£
Income and endowments from:			
Donations and legacies	15,470	66,294	81,764
Charitable activities	17,544	-	17,544
Total	33,014	66,294	99,308
Expenditure on:			
Charitable activities	(24,509)	(46,422)	(70,931)
Total	(24,509)	(46,422)	(70,931)
Net income	8,505	19,872	28,377
Reconciliation of funds			
Total funds brought forward	244,900	-	244,900
Total funds carried forward	253,405	19,872	273,277

Community Centre for Refugees from Vietnam, Laos and Cambodia
Notes to the Financial Statements Continued
For the year ended 31 March 2022

10. Tangible fixed assets

Cost or valuation	Land and Buildings	Fixtures and Fittings	Total
	£	£	£
At 01 April 2021	276,559	45,327	321,886
At 31 March 2022	276,559	45,327	321,886
Depreciation			
At 01 April 2021	79,966	45,327	125,293
Charge for year	2,793	-	2,793
At 31 March 2022	82,759	45,327	128,086
Net book values			
At 31 March 2022	193,800	-	193,800
At 31 March 2021	196,593	-	196,593

The depreciation charge for the year is £2,793 in respect of assets leased under finance leases or hire purchase contracts.

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	3,242	1,717
Accruals and deferred income	1,440	1,440
	4,682	3,157

12. Movement in funds

Unrestricted Funds

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2022
	£	£	£	£	£
<i>Designated</i>					
Building fund	196,593	-	(2,793)	-	193,800
Building maintenance fund	12,000	-	-	3,000	15,000
Redundancy Fund	-	-	-	12,000	12,000
<i>General</i>					
General	44,812	53,952	(4,236)	(16,138)	78,390
	253,405	53,952	(7,029)	(1,138)	299,190

Community Centre for Refugees from Vietnam, Laos and Cambodia
Notes to the Financial Statements Continued
For the year ended 31 March 2022

Unrestricted Funds - Previous year

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2021
	£	£	£	£	£
<i>Designated</i>					
Building fund	199,387	-	(2,794)	-	196,593
Building maintenance fund	12,000	-	-	-	12,000
<i>General</i>					
General	33,513	33,014	(21,715)	-	44,812
	244,900	33,014	(24,509)	-	253,405

Purpose of unrestricted Funds

Building maintenance fund

This has been established to ensure funds are available for essential maintenance at 151 Whiston Road.

Redundancy Fund

Given ongoing funding uncertainties, we have established this fund to ensure we can meet our financial obligations should we have to make any posts redundant.

Building fund

The Designated Building Fund consists of the value of the lease on the 151 Whiston Road property which expires in March 2086.

General

These are to be used in running a community centre.

Restricted Funds

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2022
	£	£	£	£	£
Restricted fund	19,872	63,735	(84,745)	1,138	-
	19,872	63,735	(84,745)	1,138	-

Restricted Funds - Previous year

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2021
	£	£	£	£	£
Restricted fund	-	66,294	(46,422)	-	19,872
	-	66,294	(46,422)	-	19,872

Community Centre for Refugees from Vietnam, Laos and Cambodia
Notes to the Financial Statements Continued
For the year ended 31 March 2022

Purpose of restricted funds

Restricted fund

Delivering activities for the general community attending Centre 151 as well as providing a vital service for members of the communities from Vietnam, Laos and Cambodia.

13. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	-	78,390	78,390
<i>Designated</i>			
Building fund	193,800	-	193,800
Building maintenance fund	-	15,000	15,000
Redundancy Fund	-	12,000	12,000
Restricted funds			
Restricted fund	-	-	-
	193,800	105,390	299,190

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	-	44,812	44,812
<i>Designated</i>			
Building fund	196,593	-	196,593
Building maintenance fund	-	12,000	12,000
Restricted funds			
Restricted fund	-	19,872	19,872
	196,593	76,684	273,277