

Leeds Chinese Community School

Charity number 516097

Annual Report and Financial Statements for the year ended 31 August 2023



Leeds Chinese Community School

Annual Report and Financial Statements for the year ended 31 August 2023

Contents	Page
Trustees' report	2 to 3
Examiner's report	4
Receipts and payments account	5
Statement of assets and liabilities	6
Notes to the accounts	7 to 8

Prepared by West Yorkshire Community Accountancy Service CIO

Leeds Chinese Community School

Trustees' report for the year ended 31 August 2023

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

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Bei Gao	Chair	
Kayan Tsang	Deputy Chair	
Michelle Lam	Safeguarding	
Yi Ling Chan	Safeguarding	
Fiona Kit	Treasurer	
Yuan Ming Li	Co-Treasurer	Resigned November 2022
Man Chiu Leung	Health & Safety Officer	
Lisa Lau		
Yan Chu		Resigned February 2023
Danilu Liu	Child Protection	
Hui Wen Chang		Resigned May 2023
Fu Yin Heinberg		Appointed November 2022

Charity number	516097	Registered in England and Wales
-----------------------	--------	---------------------------------

Registered and principal address	Bankers
C/o Bishop Young C of E Academy	Barclays Bank plc
Bishop Way	Vicar Lane Business Centre
Seacroft	1 The Headrow
Leeds	Leeds
LS14 6NU	LS1 1JS

Independent examiner

Kay Sargeant ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 20 January 1985 as amended 18 May 2003.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Leeds Chinese Community School

Trustees' report (continued) for the year ended 31 August 2023

Objectives and activities

The charity's objects

The advancement and promotion of education in the culture, traditions and language of China amongst the public, and in particular Chinese adults and children resident in the county of West Yorkshire.

The advancement, promotion and teaching of the public, in particular Chinese adults and children resident in the said area.

To provide recreational activities pursuant to the provisions of the Recreational Charities Act 1958.

To relieve persons in the area of benefit, who are in conditions of need, hardship and distress.

The charity's main activities

Provides out of school hours activities for school age children, e.g., Chinese language lessons (both Mandarin and Cantonese), Chinese Dance, Taekwondo, Tai Chi etc. in Leeds and districts. We also provide Chinese language lessons for adults and promote Chinese culture amongst the local community.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education, promotion of social inclusion, cultural understanding and diversity and community development.

Achievements and performance

Exam results for Summer 2023: GCSE exam results: 6 students scored 9 in Cantonese, 3 scored 9 in Mandarin, 1 scored 8 and 1 scored 7 in Mandarin. 100% A-A* result.

All classes from reception to GCSE level are running.

Children's dance classes and adult dance classes are running.

A little Chinese library with over 100 children's story books is running for parent to borrow.

A Chinese New Year event was held for 2023.

Financial review

The net receipts for the year were £108, all of which were unrestricted in nature.

Reserves policy

The charity's free reserves, at the year end were £133,605.

The charities reserves policy is to maintain reserves at a minimum of 1 year and a maximum of 2 years' worth of annual expenditure, factoring in a 10% inflation rate. Based on the annual expenditure for 2022/23 financial year, this means reserves would be in the range of approximately £42k and £91k.

The trustees acknowledge the current reserves are in excess of the maximum by approximately £42k and are committed to strategically allocating funds for impactful initiatives, including teacher retention scheme, additional management team hours for handling increased workload, training and development, cultural events, school outings, equipment upgrades and accessibility initiatives, as well as a 10% contingency for unforeseen expenses.

Approved by the board of trustees on 8/3/2024

Fiona Kit (Trustee)

Leeds Chinese Community School

Independent examiner's report to the trustees of Leeds Chinese Community School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023, which are set out on pages 5 to 8.

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 Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. 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 examiner's statement

I have completed my examination. I confirm that no material 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 Charities Act;
- 2 the accounts do not accord with those records.

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.

Kay Sargeant ACA

2/4/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Leeds Chinese Community School
Receipts and payments account
for the year ended 31 August 2023

	Notes	2023 Total funds £	2022 Total funds £
Receipts			
Grants and donations	(2)	2,022	13,707
Tuition fees		31,959	25,423
Other fees and charges		42	359
Events and activities		3,080	804
Exam fees		672	-
Bank interest		107	4
Rent refund		-	2,041
Total receipts		37,882	42,338
Payments			
Freelance, volunteer staff and related costs		16,371	16,142
Travel		205	31
Printing and stationery		251	147
Books and publications		2,670	1,372
Membership fees		-	395
Insurance		815	789
Independent examination		384	330
Bookkeeping		450	420
Equipment		799	1,012
Food		1,850	1,155
DBS checks		192	24
Rent and room hire		7,203	40
Exam fees		2,919	629
Events and activities		1,135	1,047
Other administrative costs		413	536
Awards and prizes		1,775	16
Online teaching costs		342	628
Total payments		37,774	24,713
Net receipts / (payments)		108	17,625
Fund balances brought forward		133,497	115,872
Fund balances carried forward	(3)	133,605	133,497

Leeds Chinese Community School
Statement of assets and liabilities
as at 31 August 2023

	2023	2022
	Total	Total
	£	£
Cash funds		
Cash at bank	133,605	133,497
Total cash funds	<u>133,605</u>	<u>133,497</u>

Debtors and prepayments	2023
	£
Prepayments	136
	<u>136</u>

Assets retained for the charity's own use
 Various mobile phones and laptops
 Classroom equipment

Liabilities	2023
	£
Accruals	495
	<u>495</u>

The financial statements were approved by the board of trustees on 8/3/2024

Fiona Kit (Trustee)

Leeds Chinese Community School

Notes to the accounts

for the year ended 31 August 2023

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Leeds Chinese Community School
Notes to the accounts continued
for the year ended 31 August 2023

2 Grants and donations	2023	2022
	Total	Total
	funds	funds
	£	£
Chinese Language & Culture Educat'n of China	-	11,968
University of Leeds	-	500
Other grants and donations	2,022	1,239
	<u>2,022</u>	<u>13,707</u>

3 Related party transactions

Trustee expenses

During the year 7 trustees were paid a total of £2,439 in respect of teaching and travel expenses.

Trustee remuneration and benefits

Details of remuneration and benefits

		2023	2022
		£	£
Name of trustee or related party	Legal authority		
Bei Gao (Exam fees/GCSE teaching)	Governing document	1,000	500
Yan Chu (Freelance A Level teaching)	Governing document	-	1,350
		<u>1,000</u>	<u>1,850</u>

Leeds Chinese Community School

Charity number 516097

Annual Report and Financial Statements for the year ended 31 August 2023



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Leeds Chinese Community School

Annual Report and Financial Statements for the year ended 31 August 2023

Contents	Page
Trustees' report	2 to 3
Examiner's report	4
Receipts and payments account	5
Statement of assets and liabilities	6
Notes to the accounts	7 to 8

Prepared by West Yorkshire Community Accountancy Service CIO

Leeds Chinese Community School

Trustees' report for the year ended 31 August 2023

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

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Bei Gao	Chair	
Kayan Tsang	Deputy Chair	
Michelle Lam	Safeguarding	
Yi Ling Chan	Safeguarding	
Fiona Kit	Treasurer	
Yuan Ming Li	Co-Treasurer	Resigned November 2022
Man Chiu Leung	Health & Safety Officer	
Lisa Lau		
Yan Chu		Resigned February 2023
Danilu Liu	Child Protection	
Hui Wen Chang		Resigned May 2023
Fu Yin Heinberg		Appointed November 2022

Charity number	516097	Registered in England and Wales
-----------------------	--------	---------------------------------

Registered and principal address	Bankers
C/o Bishop Young C of E Academy	Barclays Bank plc
Bishop Way	Vicar Lane Business Centre
Seacroft	1 The Headrow
Leeds	Leeds
LS14 6NU	LS1 1JS

Independent examiner

Kay Sargeant ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 20 January 1985 as amended 18 May 2003.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Leeds Chinese Community School

Trustees' report (continued) for the year ended 31 August 2023

Objectives and activities

The charity's objects

The advancement and promotion of education in the culture, traditions and language of China amongst the public, and in particular Chinese adults and children resident in the county of West Yorkshire.

The advancement, promotion and teaching of the public, in particular Chinese adults and children resident in the said area.

To provide recreational activities pursuant to the provisions of the Recreational Charities Act 1958.

To relieve persons in the area of benefit, who are in conditions of need, hardship and distress.

The charity's main activities

Provides out of school hours activities for school age children, e.g., Chinese language lessons (both Mandarin and Cantonese), Chinese Dance, Taekwondo, Tai Chi etc. in Leeds and districts. We also provide Chinese language lessons for adults and promote Chinese culture amongst the local community.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education, promotion of social inclusion, cultural understanding and diversity and community development.

Achievements and performance

Exam results for Summer 2023: GCSE exam results: 6 students scored 9 in Cantonese, 3 scored 9 in Mandarin, 1 scored 8 and 1 scored 7 in Mandarin. 100% A-A* result.

All classes from reception to GCSE level are running.

Children's dance classes and adult dance classes are running.

A little Chinese library with over 100 children's story books is running for parent to borrow.

A Chinese New Year event was held for 2023.

Financial review

The net receipts for the year were £108, all of which were unrestricted in nature.

Reserves policy

The charity's free reserves, at the year end were £133,605.

The charities reserves policy is to maintain reserves at a minimum of 1 year and a maximum of 2 years' worth of annual expenditure, factoring in a 10% inflation rate. Based on the annual expenditure for 2022/23 financial year, this means reserves would be in the range of approximately £42k and £91k.

The trustees acknowledge the current reserves are in excess of the maximum by approximately £42k and are committed to strategically allocating funds for impactful initiatives, including teacher retention scheme, additional management team hours for handling increased workload, training and development, cultural events, school outings, equipment upgrades and accessibility initiatives, as well as a 10% contingency for unforeseen expenses.

Approved by the board of trustees on 8/3/2024

Fiona Kit (Trustee)

Leeds Chinese Community School

Independent examiner's report to the trustees of Leeds Chinese Community School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023, which are set out on pages 5 to 8.

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 Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. 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 examiner's statement

I have completed my examination. I confirm that no material 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 Charities Act;
- 2 the accounts do not accord with those records.

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.

Kay Sargeant ACA

2/4/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Leeds Chinese Community School
Receipts and payments account
for the year ended 31 August 2023

	Notes	2023 Total funds £	2022 Total funds £
Receipts			
Grants and donations	(2)	2,022	13,707
Tuition fees		31,959	25,423
Other fees and charges		42	359
Events and activities		3,080	804
Exam fees		672	-
Bank interest		107	4
Rent refund		-	2,041
Total receipts		37,882	42,338
Payments			
Freelance, volunteer staff and related costs		16,371	16,142
Travel		205	31
Printing and stationery		251	147
Books and publications		2,670	1,372
Membership fees		-	395
Insurance		815	789
Independent examination		384	330
Bookkeeping		450	420
Equipment		799	1,012
Food		1,850	1,155
DBS checks		192	24
Rent and room hire		7,203	40
Exam fees		2,919	629
Events and activities		1,135	1,047
Other administrative costs		413	536
Awards and prizes		1,775	16
Online teaching costs		342	628
Total payments		37,774	24,713
Net receipts / (payments)		108	17,625
Fund balances brought forward		133,497	115,872
Fund balances carried forward	(3)	133,605	133,497

Leeds Chinese Community School
Statement of assets and liabilities
as at 31 August 2023

	2023	2022
	Total	Total
	£	£
Cash funds		
Cash at bank	133,605	133,497
Total cash funds	<u>133,605</u>	<u>133,497</u>

Debtors and prepayments	2023
	£
Prepayments	136
	<u>136</u>

Assets retained for the charity's own use
 Various mobile phones and laptops
 Classroom equipment

Liabilities	2023
	£
Accruals	495
	<u>495</u>

The financial statements were approved by the board of trustees on 8/3/2024

Fiona Kit (Trustee)

Leeds Chinese Community School

Notes to the accounts

for the year ended 31 August 2023

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Leeds Chinese Community School
Notes to the accounts continued
for the year ended 31 August 2023

2 Grants and donations	2023	2022
	Total	Total
	funds	funds
	£	£
Chinese Language & Culture Educat'n of China	-	11,968
University of Leeds	-	500
Other grants and donations	2,022	1,239
	<u>2,022</u>	<u>13,707</u>

3 Related party transactions

Trustee expenses

During the year 7 trustees were paid a total of £2,439 in respect of teaching and travel expenses.

Trustee remuneration and benefits

Details of remuneration and benefits

		2023	2022
		£	£
Name of trustee or related party	Legal authority		
Bei Gao (Exam fees/GCSE teaching)	Governing document	1,000	500
Yan Chu (Freelance A Level teaching)	Governing document	-	1,350
		<u>1,000</u>	<u>1,850</u>

Leeds Chinese Community School

Independent examiner's report to the trustees of Leeds Chinese Community School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023, which are set out on pages 5 to 8.

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 Act').


I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. 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 examiner's statement

I have completed my examination. I confirm that no material 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 Charities Act;
- 2 the accounts do not accord with those records.

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.

Signed: 

Name: Kay Sargeant ACA

2/4/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW