

Charity registration number: 702345

Wirral Chinese Association

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Kingham Accountancy Limited
Chartered Accountants
3-5 Nelson Street
Liverpool
L1 5DF

Wirral Chinese Association

Contents

Reference and Administrative Details.....	1 to 2
Trustees' Report.....	3
Accountant's Report.....	4
Statement of financial activities.....	5
Balance Sheet.....	6
Notes to the financial statements.....	7 to 11

The following pages do not form part of the statutory financial statements:

Statement of financial activities per fund.....	12 to 14
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Reference and Administrative Details

Charity name	Wirral Chinese Association
Charity registration number	702345
Principal office	Kingham Chambers 5 Nelson Street Liverpool L1 5DW
Place of Business	Wirral Change St Laurence's School St Laurence Drive Birkenhead CH41 3JD
Trustees	Ms Po Chuen Rita Lee, Chairperson (appointed on 21/02/2021) Ms Qian Li, Vice Chairperson Mr Steve Tam, Treasurer Ms Cathy Soo Chi Chung, Secretary (appointed 14/02/2021) Mr Stanley Chou Mrs Anne Choi Ha Jou Mrs Tieu Binh Tien Mrs Czarina Chou Ms Helen Koo Ms Wendy Zhuyun Shen Mr John Y C Yung (appointed on 21/02/2021) Mr Yuen Kim Yung (appointed on 21/02/2021)

Reference and Administrative Details

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Chairperson

Ms Po Chuen Rita Lee (appointed on 21/02/2021)

Accountants

Kingham Liverpool Limited
3-5 Nelson Street
Liverpool
L1 5DF

Wirral Chinese Association

Trustees' Report

2020/21 was a very challenging year for Wirral Chinese Association (WCA) because of the Covid-19 pandemic. This impacted us negatively, but we sought to overcome these challenges.

The WCA has five main groups: the Chinese School, Luncheon Club, Women's Group, Cultural Group and Youth Group. We are passionate about supporting the whole Chinese community, whatever their age or backgrounds. The WCA has been established for over 30 years and it is one of the oldest community organisations in the Wirral. We have a great legacy, and we wish to continue this.

This year, we focussed on the elderly because the Covid-19 pandemic increased their already high risk of loneliness and isolation. We delivered care packages to the Chinese elderly on six occasions. The care packages also had specially designed cards created by our Chinese School children during the Christmas and Lunar New Year competitions. We loved bringing together the different generations of our community. The elderly thanked us so much for our concern and care during the pandemic.

Since September 2021 our members have started meeting face-to-face, which was a time of great joy after the pandemic restrictions. We plan to restart the Youth Group soon. Our work was supported by a successfully funding application from the Lottery Community Fund.

WCA had a comprehensive strategic review in 2019/20. The WCA needed a new vision and direction so that we could be more proactive, progressive, and dynamic. The WCA wishes to be a more independent organisation with a vision to provide social and health support to the Chinese Community in Wirral.

We started a new strategic partnership with Wirral Change (WC) to realise the new vision. During the year, we completed a move to the WC building so that we could work more closely.

Finally, I would like to take this opportunity to thank the contribution of our new committee members and our supporters. We are looking forward to supporting our community in the Wirral.

Approved by the Trustees on 02 November 2021 and signed on their behalf by:

Ms Po Chuen Rita Lee
Chair of WCA

Independent Examiner's Report to the Trustees of Wirral Chinese Association

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees 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.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- 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 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

Kingham Liverpool Limited
Kingham & Co Chartered Accountants

02 November 2021

Kingham Chambers
3-5 Nelson Street
Liverpool, L1 5DW

Wirral Chinese Association
Statement of Financial Activities for the Year Ended 31 March 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Activities for generating funds	3	18,710	10,000	28,710	31,454
Total incoming resources		<u>18,710</u>	<u>10,000</u>	<u>28,710</u>	<u>31,454</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	4	-	-	-	12,702
Fundraising trading: cost of goods sold and other costs	4	16,521	9,237	25,758	13,307
Total resources expended		<u>16,521</u>	<u>9,237</u>	<u>25,758</u>	<u>26,009</u>
Net movements in funds		2,189	763	2,952	5,445
Reconciliation of funds					
Total funds brought forward		<u>22,517</u>	<u>1,715</u>	<u>24,232</u>	<u>18,787</u>
Total funds carried forward		<u>24,706</u>	<u>2,478</u>	<u>27,184</u>	<u>24,232</u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 8 to 12 form an integral part of these financial statements.

Wirral Chinese Association
Balance Sheet as at 31 March 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		-		762
Current assets					
Cash at bank and in hand		36,403		42,544	
Creditors: Amounts falling due within one year	9	<u>(9,219)</u>		<u>(19,074)</u>	
Net current assets			<u>27,184</u>		<u>23,470</u>
Net assets			<u>27,184</u>		<u>24,232</u>
The funds of the charity:					
Restricted funds			2,478		1,715
Unrestricted funds					
Unrestricted income funds			<u>24,706</u>		<u>22,517</u>
Total charity funds			<u>27,184</u>		<u>24,232</u>

Approved by the Board on 02 November 2021 and signed on its behalf by:

Ms Po Chuen Rita Lee
Chair of WCA

Wirral Chinese Association

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

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

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 11.

Incoming resources

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Fixed assets

Individual fixed assets costing £0 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	15% Reducing Balance
Office equipment	25% Reducing Balance

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

2 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Grants	-	10,000	10,000	6,890

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3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Operating activity 1				
Donations	18,710	-	18,710	11,225
Grants	-	10,000	10,000	6,890
Food Sales	-	-	-	6,209
Chinese New Year	-	-	-	7,130
	<u>18,710</u>	<u>10,000</u>	<u>28,710</u>	<u>31,454</u>

4 Total resources expended

	Operating activity 1 £	Total £
Direct costs		
Cost of goods sold	5,449	5,449
Travelling	100	100
Repairs and maintenance	1,515	1,515
Office expenses	340	340
Printing, posting and stationery	1,777	1,777
Subscriptions and donations	5,924	5,924
Sundry and other costs	228	228
Accountancy fees	600	600
Legal and professional costs	9,063	9,063
Depreciation of tangible fixed assets	762	762
	<u>25,758</u>	<u>25,758</u>

5 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

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6 Net (outgoing)/incoming resources

Net (outgoing)/incoming resources is stated after charging:

	2021	2020
	£	£
Hire of other assets - operating leases	-	1,800
Depreciation of owned assets	762	254
	<u> </u>	<u> </u>

7 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries	-	5,220
	<u> </u>	<u> </u>

No employee received emoluments of more than £60,000 during the year (2020 - No. 0).

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8 Tangible fixed assets

	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 April 2020 and 31 March 2021	<u>4,477</u>	<u>3,633</u>	<u>8,110</u>
Depreciation			
As at 1 April 2020	4,477	2,871	7,348
Charge for the year	<u>-</u>	<u>762</u>	<u>762</u>
As at 31 March 2021	<u>4,477</u>	<u>3,633</u>	<u>8,110</u>
Net book value			
As at 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2020	<u>-</u>	<u>762</u>	<u>762</u>

9 Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	-	800
Accruals and deferred income	<u>9,219</u>	<u>18,274</u>
	<u>9,219</u>	<u>19,074</u>

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10 Related parties

Controlling entity

The charity is controlled by the trustees.

11 Analysis of funds

	At 1 April 2020	Incoming resources	Resources expended	At 31 March 2021
	£	£	£	£
General Funds				
WCA General	22,517	18,710	(16,521)	24,706
Restricted Funds				
Luncheon Club	1,715	-	-	1,715
Coronavirus	-	10,000	(9,237)	763
	1,715	10,000	(9,237)	2,478
	24,232	28,710	(25,758)	27,184

12 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible assets	-	-	-	762
Current assets	36,403	-	36,403	42,544
Creditors: Amounts falling due within one year	(9,219)	-	(9,219)	(19,074)
Net assets	27,184	-	27,184	24,232

Wirral Chinese Association

Statement of financial activities by fund Year Ended 31 March 2021

	WCA General 2021	WCA General 2020
	£	£
Incoming resources		
Incoming resources from generated funds		
Activities for generating funds	18,710	19,495
Total incoming resources	<u>18,710</u>	<u>19,495</u>
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	-	12,702
Fundraising trading: cost of goods sold and other costs	16,521	3,063
Total resources expended	<u>16,521</u>	<u>15,765</u>
Net movements in funds	2,189	3,730
Reconciliation of funds		
Total funds brought forward	<u>22,517</u>	<u>18,787</u>
Total funds carried forward	<u>24,706</u>	<u>22,517</u>

This page does not form part of the statutory financial statements.

Wirral Chinese Association
Statement of financial activities by fund Year Ended 31 March 2021

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	Luncheon Club 2021	Luncheon Club 2020
	£	£
Incoming resources		
Incoming resources from generated funds		
Activities for generating funds	-	10,909
Total incoming resources	-	10,909
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	-	9,194
Total resources expended	-	9,194
Net movements in funds	-	1,715
Reconciliation of funds		
Total funds brought forward	1,715	-
Total funds carried forward	1,715	1,715

This page does not form part of the statutory financial statements.

Wirral Chinese Association
Statement of financial activities by fund Year Ended 31 March 2021

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	Coronavirus 2021	Coronavirus 2020
	£	£
Incoming resources		
Incoming resources from generated funds		
Activities for generating funds	10,000	1,050
Total incoming resources	<u>10,000</u>	<u>1,050</u>
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	9,237	1,050
Total resources expended	<u>9,237</u>	<u>1,050</u>
Reconciliation of funds		
Total funds carried forward	<u>763</u>	<u>-</u>

This page does not form part of the statutory financial statements.