

Charity registration number: 702345

# Wirral Chinese Association

Annual Report and Financial Statements

for the Year Ended 31 March 2022

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

## **Wirral Chinese Association**

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## Reference and Administrative Details

<b>Charity name</b>	Wirral Chinese Association
<b>Charity registration number</b>	702345
<b>Principal office</b>	Kingham Chambers 5 Nelson Street Liverpool L1 5DW
<b>Place of Business</b>	Wirral Change St Laurence's School St Laurence Drive Birkenhead CH41 3JD
<b>Trustees</b>	Ms Po Chuen Rita Lee, Chairperson Ms Qian Li, Vice Chairperson (resigned 18th Dec 2021) Mr Steve Tam, Treasurer Ms Cathy Soo Chi Chung, Secretary  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 Mr Yuen Kim Yung

## **Reference and Administrative Details**

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<b>Chairperson</b>	Ms Po Chuen Rita Lee
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<b>Accountants</b>	Kingham Liverpool Limited 3-5 Nelson Street Liverpool L1 5DF
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## **WIRRAL CHINESE ASSOCIATION**

### **Chair's Report**

**2021 to 2022**

Wirral Chinese Association (WCA) has been serving the Chinese community as a registered charity since 1988. What a privilege and honour we have!

The Covid 19 pandemic has brought a hugely negative impact to our community and the world. However, sustaining the passion and legacy of WCA, as a charity, we worked very hard supporting our community - especially the elderly and vulnerable families suffering loneliness and isolation. We successfully reopened our Luncheon Club (and other activities) for the elderly as soon as the lockdown was eased in 2021. In addition to providing hot and delicious meals in a comfortable environment for them to meet friends, we have been holding talks regarding health and arranged for demonstrations of chair-based exercises to help their social, physical, and mental health wellbeing.

For our WCA Chinese School we organised a greeting card competition for Christmas and the Chinese New Year (Year of the Tiger) in December 2021 and February 2022 respectively. The special cards designed by the children were delivered to the elderly in our community. We also included other minority groups in Wirral. Essentially our school children were delivering a very important message to the community after such a long period of isolation – WCA cares and we are here to help and support them.

Since the British National Overseas (BN(O)) Special Visas have been issued in January 2021, our charity has now faced another new challenge. Over 300 (still rising) families with BN(O) status have moved from Hong Kong to the Wirral since early 2021. It is a substantial increase of membership in our Chinese community. Our charity has been supporting the families in settling down in a “new” country e.g. providing tailor made English language classes and access to the main-stream services of Liverpool City Region.

Moreover, we note that most BN(O) families with young children and aged parents have started to encounter some financial stress. We will continue to support them with our peer support group sharing their concerns and problems about jobs and finances in order to promote their mental wellbeing.

Finally, I would like to take this opportunity in thanking our committee members and the supporters. A special thanks to Lottery and Wirral Borough Council. They kindly supported our projects supporting elderly and vulnerable groups during (and after) pandemic.

We look forward to continuing our good work supporting our community in the Wirral and the Liverpool City Region in the coming years.

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 2022, 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

27 January 2023

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

**Wirral Chinese Association**  
**Statement of Financial Activities for the Year Ended 31 March 2022**

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
<b>Incoming resources</b>					
Income and endowments from:					
Donations and legacies	2	-	25,000	25,000	10,000
Charitable activities	3	37,938	-	37,938	18,710
Total incoming resources		<u>37,938</u>	<u>25,000</u>	<u>62,938</u>	<u>28,710</u>
<b>Resources expended</b>					
Expenditure on:					
Raising funds	4	-	-	-	-
Charitable activities	4	10,798	22,137	32,935	25,758
Total resources expended		<u>10,798</u>	<u>22,137</u>	<u>32,935</u>	<u>25,758</u>
<b>Net income/(expenditure)</b>		<u>27,140</u>	<u>2,863</u>	<u>30,003</u>	<u>2,952</u>
<b>Net movements in funds</b>		<u>27,140</u>	<u>2,863</u>	<u>30,003</u>	<u>2,952</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>26,421</u>	<u>763</u>	<u>27,184</u>	<u>24,232</u>
Total funds carried forward		<u>53,561</u>	<u>3,626</u>	<u>57,187</u>	<u>27,184</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 7 to 11 form an integral part of these financial statements.

**Wirral Chinese Association**  
**Balance Sheet as at 31 March 2022**

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2022 £	Total 2021 £
<b>Fixed assets</b>						
<b>Tangible assets</b>	<b>8</b>	-	-	-	-	-
<b>Total fixed assets</b>		-	-	-	-	-
<b>Current assets</b>						
<b>Cash at bank and in hand</b>		54,161	3,626	-	57,787	36,403
<b>Total current assets</b>		54,161	3,626	-	57,787	36,403
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	600	-	-	600	9,219
<b>Net current assets/(liabilities)</b>		53,561	3,626	-	57,187	27,184
<b>Total assets less current liabilities</b>		<b>53,561</b>	<b>3,626</b>	<b>-</b>	<b>57,187</b>	<b>27,184</b>
<b>Funds of the Charity</b>	<b>11</b>					
Endowment funds		-	-	-	-	-
Restricted income funds	<b>11</b>	-	3,626	-	3,626	2,478
Unrestricted funds –						
Non-designated funds	<b>11</b>	23,561	-	-	23,561	24,706
Designated funds	<b>11</b>	30,000	-	-	30,000	-
<b>Total funds</b>		<b>53,561</b>	<b>3,626</b>	<b>-</b>	<b>57,187</b>	<b>27,184</b>

Approved by the Board on 27 January 2023 and signed on its behalf by:

Ms Po Chuen Rita Lee

Chair of WCA

The notes on pages 7 to 11 form an integral part of these financial statements.



## Wirral Chinese Association

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 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 (FRS102))', issued in January 2019, 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 £1,000 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 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Grants	-	25,000	25,000	10,000

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### 3 Receipts from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and Donations	35,923	-	35,923	18,710
Food Sales	2,015	-	2,015	-
	<u>37,938</u>	<u>-</u>	<u>37,938</u>	<u>18,710</u>

### 4 Resources expended

	Luncheon Club £	WCA General £	Chinese School £	Restricted Funds (Covid Projects) £	Total £
Direct costs					
Cost of goods sold	1,379	-	3,374	19,507	24,260
Travel and subsistence	-	-	-	1,030	1,030
Repairs and maintenance	-	-	-	-	-
Office expenses	-	-	13	1,231	1,244
Printing, posting and stationery	-	-	168	110	278
Subscriptions and donations	-	-	-	-	-
Sundry and other costs	-	360	23	260	643
Accountancy fees	-	600	-	-	600
Legal and professional costs	-	4,880	-	-	4,880
Depreciation of tangible fixed assets	-	-	-	-	-
	<u>1,379</u>	<u>5,840</u>	<u>3,578</u>	<u>22,138</u>	<u>32,935</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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation of owned assets	<u>-</u>	<u>762</u>

**7 Employees' remuneration**

The aggregate payroll costs of these persons were as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>-</u>	<u>-</u>

No employee received emoluments of more than £60,000 during the year (2021 - No. 0)

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## 8 Tangible fixed assets

	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
As at 1 April 2021	4,477	3,633	8,110
Disposals	(4,477)	(3,633)	(8,110)
As at 31 March 2022	-	-	-
<b>Depreciation</b>			
As at 1 April 2021	4,477	3,633	8,110
Eliminated on disposal	(4,477)	(3,633)	(8,110)
As at 31 March 2022	-	-	-
<b>Net book value</b>			
As at 31 March 2022	-	-	-
As at 31 March 2021	-	-	-

## 9 Creditors: Amounts falling due within one year

	2022 £	2021 £
Other creditors	-	-
Accruals and deferred income	600	9,219
	600	9,219

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## 10 Related parties

### Controlling entity

The charity is controlled by the trustees.

## 11 Analysis of funds

	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers	At 31 Mar-22 £
<b>Unrestricted Funds</b>					
WCA General	24,706	11,760	(5,841)	(30,000)	625
Luncheon Club	1,715	2,015	(1,379)	-	2,351
Chinese School	-	24,163	(3,578)	-	20,585
Designated Property Fund	-	-	-	30,000	30,000
	<u>26,421</u>	<u>37,938</u>	<u>(10,798)</u>	<u>-</u>	<u>53,561</u>
<b>Restricted Funds</b>					
Coronavirus Projects	763	25,000	(22,137)	-	3,626
	<u>763</u>	<u>25,000</u>	<u>(22,137)</u>	<u>-</u>	<u>3,626</u>
	<u>27,184</u>	<u>62,938</u>	<u>(32,935)</u>	<u>-</u>	<u>57,187</u>

## 12 Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Tangible assets	-	-	-	-
Current assets	24,161	33,626	57,787	36,403
Creditors: Amounts falling due within one year	(600)	-	(600)	(9,219)
Net assets	<u>23,561</u>	<u>33,626</u>	<u>57,187</u>	<u>27,184</u>