

Charity registration number: 702345

Wirral Chinese Association

Annual Report and Financial Statements

for the Year Ended 31 March 2023

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

Wirral Chinese Association

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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 Mr Steve Tam, Treasurer Ms Cathy Soo Chi Chung, Secretary Mr Stanley Chou Mrs Anne Choi Ha Jou Ms Tieu Binh Tien Mrs Czarina Chou Ms Helen Koo Ms Wendy Zhuyun Shen Mr John Y C Yung Mr Yuen Kim Yung Ms Emily Pun

Reference and Administrative Details

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Chairperson	Ms Po Chuen Rita Lee
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Accountants	Kingham Liverpool Limited 3-5 Nelson Street Liverpool L1 5DF
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Since its foundation in 1988 the Wirral Chinese Association has been providing a wide range of valuable services to the Chinese community in Wirral with a particular focus on language and culture. The services aim to promote the health and wellbeing of the community in social, cultural and educational terms. Thanks to the support of our devoted committee members and volunteers, we are proud of all the fruitful and meaningful services and activities that have been delivered successfully in 2022-2023.

Our students at the Chinese School not only have a platform for learning the Chinese language but can also enjoy the many extra curriculum activities organised by the school. The following examples highlight the range and quality of activities on offer, and how we connect with the wider community:

- 26th Jul 2022, a day trip to the Welsh Mountain Zoo was held. All the students and parents loved the Zoo and enjoyed the valuable family time surrounded by beautiful scenery.
- Dec 2022 and Jan 2023, our students actively participated in our greeting cards design competition. The cards were delivered to the elderly in our local BAME community.
- 22nd Jan 2023, our dancing group was invited to perform in the Liverpool Chinese New Year Celebration in Jan 2023 with a large complement.
- Our students got remarkable results from the national competitions in Chinese calligraphy.

Our Luncheon Club was committed to supporting the elderly in our community through a holistic approach. We not only provided a hot and traditional Chinese meal to the elderly every Tuesday, but we also organised chair-based exercises every week and regular talks on health and community. The Luncheon Club always maintained the highest standards of quality as shown by the 5 star certificate issued by the Food Safety facility.

The Chinese festival celebrations for Chinese New Year, Dragon Boats and Mid-Autumn were the highlights of our year. Through our connections with the local multi-cultural community, we usually had around 120 invited guests to share our happiness and cultural treasures. We also ran a day trip for the elderly to the Anderton Boatlift and Salt Museum on 31st May 2022. They particularly appreciated the opportunity to be outdoors at a time when most of their family members were busy at work and were unable to accompany them for leisure and social activities.

We have continuously been supporting the British National Overseas Special Visa holders and their families in settling down in a “new” country. We have provided them a platform for sharing their views and feelings, and getting the information they need through our network of contacts. We understood how important it was for them to find suitable employment. With funding support from the North West Regional Strategic Migration Partnership, we successfully delivered the project ‘Love to Work in the UK’. The participants came from all over the North West i.e. Liverpool City Region, Manchester and Chester.

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Further responding to the needs of our members for a smooth settling down in this ‘new country’, we organised a ‘Volunteers Workshop’ on 26th October 2022 which enhanced their understanding of the values and culture of volunteering in the UK. Moreover, in response to strong demand, we have been running an ‘English Corner’ since Jan 2023 till the present. This has helped participants to become more confident in speaking English in their daily life and in using it to reach out to the local community.

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

Rita Lee
Chair of Wirral Chinese Association

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 2023, 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

Date

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

Wirral Chinese Association
Statement of Financial Activities for the Year Ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Incoming resources					
Income and endowments from:					
Donations and legacies	2	-	25,000	25,000	25,000
Charitable activities	3	33,511	-	33,511	37,938
Total incoming resources		<u>33,511</u>	<u>25,000</u>	<u>58,511</u>	<u>62,938</u>
Resources expended					
Expenditure on:					
Raising funds	4	-	-	-	-
Charitable activities	4	11,754	28,626	40,380	32,935
Total resources expended		<u>11,754</u>	<u>28,626</u>	<u>40,380</u>	<u>32,935</u>
Net income/(expenditure)		<u>21,757</u>	<u>(3,626)</u>	<u>18,131</u>	<u>30,003</u>
Net movements in funds		<u>21,757</u>	<u>(3,626)</u>	<u>18,131</u>	<u>30,003</u>
Reconciliation of funds					
Total funds brought forward		53,561	3,626	57,187	27,184
Total funds carried forward		<u>75,318</u>	<u>-</u>	<u>75,318</u>	<u>57,187</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 13 form an integral part of these financial statements.

Wirral Chinese Association
Balance Sheet as at 31 March 2023

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2023 £	Total 2022 £
Fixed assets						
Tangible assets	8	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Cash at bank and in hand		76,518	-	-	76,518	57,787
Total current assets		76,518	-	-	76,518	57,787
Creditors: amounts falling due within one year	9	1,200	-	-	1,200	600
Net current assets/(liabilities)		75,318	-	-	75,318	57,187
Total assets less current liabilities	12	75,318	-	-	75,318	57,187
Funds of the Charity	11					
Endowment funds		-	-	-	-	-
Restricted income funds	11	-	-	-	-	3,626
Unrestricted funds –						
Non-designated funds	11	25,318	-	-	25,318	23,561
Designated funds	11	50,000	-	-	50,000	30,000
Total funds		75,318	-	-	75,318	57,187

Approved by the Board on ... and signed on its behalf by:

Ms Po Chuen Rita Lee

Chair of WCA

The notes on pages 8 to 13 form an integral part of these financial statements.

Wirral Chinese Association

Notes to the Financial Statements for the Year Ended 31 March 2023

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 2023 £	Total Funds 2022 £
Grants	-	25,000	25,000	25,000

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3 Receipts from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and Donations	27,792	-	27,792	35,923
Food Sales	5,719	-	5,719	2,015
	<u>33,511</u>	<u>-</u>	<u>33,511</u>	<u>37,938</u>

4 Resources expended

	Luncheon Club £	WCA General £	Chinese School £	Restricted Funds (Lottery Funded Project) £	Restricted Funds (Cost of Living Project) £
Direct costs:					
Cost of goods sold	2,584	-	5,665	2,627	19,410
Travel and subsistence	-	-	89	-	-
Repairs and maintenance	-	-	-	12	-
Office expenses	-	150	1,420	45	520
Printing, posting and stationery	-	-	263	-	-
Subscriptions and donations	-	443	60	54	70
Sundry and other costs	-	-	480	25	-
Accountancy fees	-	600	-	-	-
Legal and professional costs	-	-	-	-	-
Depreciation of tangible fixed assets	-	-	-	-	-
	<u>2,584</u>	<u>1,193</u>	<u>7,977</u>	<u>2,763</u>	<u>20,000</u>

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4 Resources expended	Restricted Funds (COVID Project) £	Restricted Funds (BNO Project) £	Total £
Direct costs			
Cost of goods sold	-	4,231	34,517
Travel and subsistence	-	161	250
Repairs and maintenance	-	-	12
Office expenses	863	435	3,433
Printing, posting and stationery	-	29	292
Subscriptions and donations	-	144	771
Sundry and other costs	-	-	505
Accountancy fees	-	-	600
Legal and professional costs	-	-	-
Depreciation of tangible fixed assets	-	-	-
	863	5,000	40,380

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:

	2023	2022
	£	£
Depreciation of owned assets	<u>-</u>	<u>-</u>

7 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries	<u>-</u>	<u>-</u>

No employee received emoluments of more than £60,000 during the year (2022 – 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 2022	-	-	-
Disposals	-	-	-
As at 31 March 2023	-	-	-
Depreciation			
As at 1 April 2022	-	-	-
Eliminated on disposal	-	-	-
As at 31 March 2023	-	-	-
Net book value			
As at 31 March 2023	-	-	-
As at 31 March 2022	-	-	-

9 Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	-	-
Accruals and deferred income	1,200	600
	<u>1,200</u>	<u>600</u>

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10 Related parties

Controlling entity

The charity is controlled by the trustees.

11 Analysis of funds

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers	At 31 Mar-23 £
Unrestricted Funds					
WCA General	625	11,328	(1,193)	(10,000)	760
Luncheon Club	2,351	6,019	(2,584)	-	5,786
Chinese School	20,585	16,164	(7,977)	(10,000)	18,772
Designated Property Fund	30,000	-	-	20,000	50,000
	<u>53,561</u>	<u>33,511</u>	<u>(11,754)</u>	<u>-</u>	<u>75,318</u>
Restricted Funds					
Coronavirus Projects	3,626	-	(3,626)	-	-
Cost of Living Projects	-	20,000	(20,000)	-	-
BNO Projects	-	5,000	(5,000)	-	-
	<u>3,626</u>	<u>25,000</u>	<u>(28,626)</u>	<u>-</u>	<u>-</u>
	<u>57,187</u>	<u>58,511</u>	<u>(40,380)</u>	<u>-</u>	<u>75,318</u>

12 Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible assets	-	-	-	-
Current assets	76,518	-	76,518	57,787
Creditors: Amounts falling due within one year	<u>(1,200)</u>	<u>-</u>	<u>(1,200)</u>	<u>(600)</u>
Net assets	<u>75,318</u>	<u>-</u>	<u>75,318</u>	<u>57,187</u>