

Charity registration number: 702345

Wirral Chinese Association

Annual Report and Financial Statements

for the Year Ended 31 March 2024

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	Mrs Anne Jou, Honorary President Ms Po Chuen Rita Lee, Chairperson Mrs Cathy Chung, Vice Chair Ms Po Yi Fung, Secretary Mr Steve Tam, Treasurer Ms Helen Koo, Vice Treasurer Ms Tieu Binh Tien Ms Wendy Zhu Yun Shen Mr Kim Yung Ms Emily Pun Ms Wing Shuen Sibyl Wong Ms Lam Chan Ms Wai Kwan Tsang

Reference and Administrative Details

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Chairperson	Ms Po Chuen Rita Lee
Accountants	Kingham Liverpool Limited 3-5 Nelson Street Liverpool L1 5DF



2023/24 was a very exciting, rewarding and challenging year for Wirral Chinese Association (WCA).

We celebrated our 35th anniversary in November 2023. It is a milestone for our charity, and it is a privilege and honour to acknowledge that WCA is the oldest and successful charity for Chinese community in Wirral.

Our charity has now faced another new challenge. Over 300 new Chinese families have moved to Wirral since early 2021. It is a very substantial increase of membership in our Chinese community.

Our charity has been supporting new families in settling down in a “new” country e.g. providing tailor made English language classes, employment seminars, and daily life in UK etc.

We note that some families with young children and aged parents have started to encounter some financial stresses due to high unemployment rate. We have run a peer support group for them to share their concerns and problems about jobs and finances promoting their mental wellbeing.

We have been running English Corner for new migrants (all welcome in fact) boosting their confidence in speaking English. The classes (online and classroom) have been very successful, and they are always oversubscribed.

Our luncheon club has been very active and busy due to increasingly popular among our members. We have added extra values to our weekly gathering including chair exercise, seminars and talks. We have also added digital workshops after lunch events. It basically teaches or shows how to use various digital devices including mobile phone. This workshop has been very popular among pensioners.

The Luncheon Club organised two daytrips in this financial year.

Students in our Chinese School performed well. Being a community school, we welcome students from different academic levels. The teachers and staff worked hard to design the teaching plans to meet their studying needs and to enhance their motivation of learning Chinese. We are proud of supporting our students from various ages and backgrounds in the journey of studying Chinese.

During the Cost-of-Living crises, our charity managed to secure some funding to support our community especially the pensioners and vulnerable groups. Thanks to Wirral Borough Council for their support.

Due to increasing workload, we have managed to secure part funding from John Moore Foundation to employ a full-time worker. The job title is Resource Manager and his main responsibility to co-ordinate resources within our charity to support all types of activities. Special thanks to John Moore Foundation for their generosity. Our charity has been very successful in extending our network of partnerships with local organisations including Liverpool City Region, Community Foundation, Manchester City Council, Eureka Museum, Port Sunlight Village and Heswall Scouts Cub.

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We carried out various jointed projects with our partners e.g. Chinese New Year celebration, Eco Garden etc.

We are particularly privileged to take part in consultation papers regarding Vision of Liverpool City Region on many subjects eg housing, transport, tourism etc.

Finally, I take this opportunity in thanking our committee members, members of WCA, volunteers, helpers, supporters, partners for their contribution and support. I would like to express our special gratitude to John Moore Foundation, Wirral Borough Council, Community Foundation, Liverpool City Region, Manchester City Council and Pine Court Housing for supporting WCA and allowing us to participate in their projects.

I look forward to another successful year in 2024-2025.

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 2024, 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 20/09/2024

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

Wirral Chinese Association
Statement of Financial Activities for the Year Ended 31 March 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Incoming resources					
Income and endowments from:					
Donations and legacies	2	-	26,800	26,800	25,000
Charitable activities	3	61,584	-	61,584	33,511
Total incoming resources		<u>61,584</u>	<u>26,800</u>	<u>88,384</u>	<u>58,511</u>
Resources expended					
Expenditure on:					
Raising funds	4	-	-	-	-
Charitable activities	4	21,418	25,994	47,412	40,380
Total resources expended		<u>21,418</u>	<u>25,994</u>	<u>47,412</u>	<u>40,380</u>
Net income/(expenditure)		<u>40,166</u>	<u>806</u>	<u>40,972</u>	<u>18,131</u>
Net movements in funds		<u>40,166</u>	<u>806</u>	<u>40,972</u>	<u>18,131</u>
Reconciliation of funds					
Total funds brought forward		75,318	0	75,318	57,187
Total funds carried forward		<u>115,484</u>	<u>806</u>	<u>116,290</u>	<u>75,318</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 2024

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total 2024 £	Total 2023 £
Fixed assets						
Tangible assets	8	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Cash at bank and in hand		117,284	2,454	-	119,738	76,518
Total current assets		117,284	2,454	-	119,738	76,518
Creditors: amounts falling due within one year	9	1,800	1,648	-	3,448	1,200
Net current assets/(liabilities)		115,484	806	-	116,290	75,318
Total assets less current liabilities	12	115,484	806	-	116,290	75,318
Funds of the Charity	11					
Endowment funds		-	-	-	-	-
Restricted income funds	11	-	806	-	806	-
Unrestricted funds –						
Non-designated funds	11	55,484	-	-	55,484	25,318
Designated funds	11	60,000	-	-	60,000	50,000
Total funds		115,484	806	-	116,290	75,318

Approved by the Board on 25/09/2024 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 2024

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 2024 £	Total Funds 2023 £
Grants	-	26,800	26,800	25,000

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3 Receipts from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and Donations	61,584	-	61,854	27,792
Food Sales	-	-	-	5,719
	<u>61,584</u>	<u>-</u>	<u>61,584</u>	<u>33,511</u>

4 Resources expended

	WCA General £	Restricted Funds (Cost of Living Project) £	Restricted Funds (BNO Project) £	Total £
Direct costs:				
Cost of goods sold	20,089	14,742	2,916	37,747
Travel and subsistence	-	231	164	395
Wages and salaries	-	927	4,381	5,308
Repairs and maintenance	63	-	157	220
Office expenses	282	84	239	605
Printing, posting and stationery	89	4	469	562
Subscriptions and donations	190	6	1,674	1,870
Sundry and other costs	105	-	-	105
Accountancy fees	600	-	-	600
Legal and professional costs	-	-	-	-
Depreciation of tangible fixed assets	-	-	-	-
	<u>26,726</u>	<u>15,994</u>	<u>10,000</u>	<u>47,412</u>

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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:

	2024	2023
	£	£
Depreciation of owned assets	<u>-</u>	<u>-</u>

7 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	<u>5,308</u>	<u>-</u>

No employee received emoluments of more than £60,000 during the year (2023 – 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 2023	-	-	-
Disposals	-	-	-
As at 31 March 2024	-	-	-
Depreciation			
As at 1 April 2023	-	-	-
Eliminated on disposal	-	-	-
As at 31 March 2024	-	-	-
Net book value			
As at 31 March 2023	-	-	-
As at 31 March 2024	-	-	-

9 Creditors: Amounts falling due within one year

	2024 £	2023 £
Other creditors	1,648	-
Accruals and deferred income	1,800	1,200
	<u>3,448</u>	<u>1,200</u>

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10 Related parties

Controlling entity

The charity is controlled by the trustees.

11 Analysis of funds

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers	At 31 March 2024 £
Unrestricted Funds					
WCA General	25,318	61,584	(21,418)	(10,000)	55,484
Designated Property Fund	50,000	-	-	10,000	60,000
	<u>75,318</u>	<u>61,584</u>	<u>(21,418)</u>	<u>-</u>	<u>115,484</u>
Restricted Funds					
Cost of Living Projects	-	16,800	(15,994)	-	1,733
BNO Projects	-	10,000	(10,000)	-	4,381
	<u>-</u>	<u>26,800</u>	<u>(25,994)</u>	<u>-</u>	<u>806</u>
	<u>75,318</u>	<u>88,384</u>	<u>(47,412)</u>	<u>-</u>	<u>116,290</u>

12 Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Tangible assets	-	-	-	-
Current assets	117,284	2,454	119,738	76,518
Creditors: Amounts falling due within one year	<u>(1,800)</u>	<u>(1,648)</u>	<u>(3,448)</u>	<u>(1,200)</u>
Net assets	<u>110,176</u>	<u>806</u>	<u>116,290</u>	<u>75,318</u>