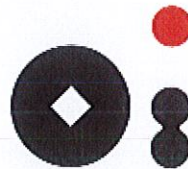




**WIRRAL CHINESE ASSOCIATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**



OSCAR IP & CO
Chartered Accountants

Ip's Associates Limited
23 Argyle Street
Liverpool
L1 5BL

**Wirral Chinese Association
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**Wirral Chinese Association
Company No.
Trustees' Report For The Year Ended 31 March 2025**

The trustees present their report and the financial statements for the year ended 31 March 2025.

Achievements and Performance

Main Achievements

Wirral Chinese Association (WCA) had achieved a successful year in 2024-2025. Being one of the "oldest" charities for Chinese community in Wirral and our good track record, we have established an excellent reputation throughout the Liverpool City Region.

We are the first point of contact for new migrants from China, Hong Kong and Far East. In many respects, our charity is the "meeting" point for new and old Chinese migrants in Wirral and surrounding area.

Since 2021, our charity has faced a new challenge. Over 300 (still rising) families with British National Overseas (BNO) status holders have moved from Hong Kong to Wirral. It is a substantial increase of memberships in our Chinese community.

Our charity has been supporting families in settling down in a "new" country e.g. providing tailor made English language classes and access to mainstream services by local authority.

Our Luncheon Club has become more popular providing a vital platform for our members especially the elderly. It is an ideal place to meet old and new friends. We provide additional values to the hot and traditional Chinese meals e.g. various activities such as chair-based exercise, health and community talks and day trips. We aim to provide a comprehensive package to improve general wellbeing of our members.


Our Chinese School also provides a significant role of flourishing Chinese language and culture to our next generations and of enhancing the connection with the local community through our regular language classes and cultural events. We extend our networking and partnership with other local organisations such as the Liverpool City Region Office, Wirral Council for Voluntary Service, Eureka Museum and Wirral Change etc. Our charity has been invited to take part in a number of projects by various local agencies involving policies evaluation and consultation. WCA feels privileged to be involved because it is important that our views should be considered by the policy makers in Liverpool City Region.

Foreseeing the increasing needs and demands of our community, we have adopted a new strategies to strengthen our internal resources supporting our community by recruiting more volunteers plus training. We provide internal and external training to our volunteers e.g. accredited courses such as Chair-based exercises and Certificate Level 2 Information Advice & Guidance.

WCA is an independent charity with a simple vision to provide quality social, and health supports to the Chinese Community in Wirral.

Finally, I would like to take this opportunity to thank all our committee members, volunteers and supporters for their tremendous support and contribution.

We look forward to more successful years to come.


Rita Lee
Chair of WCA

Reference and Administrative Details

Trustees

Mrs Anne Jou - Honorary President (appointed 26/11/2024)
Ms Po Chuen Rita Lee - Chairperson (appointed 26/11/2024)

**Wirral Chinese Association
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Mrs Cathy Chung - Vice Chair (appointed 26/11/2024)
Mr Hok Leung Tam - Treasurer (appointed 26/11/2024)
Ms Helen Wing Yee Koo - Vice Treasurer (appointed 26/11/2024)
Ms Po Yi Fung - Secretary (appointed 26/11/2024)
Ms Lam Chan (appointed 26/11/2024)
Ms Emily Pun (appointed 26/11/2024)
Ms Wendy Zhu Yun Shen (appointed 26/11/2024)
Ms Wai Kwan Tsang (appointed 26/11/2024)
Mr Tieu Binh Tien (appointed 26/11/2024)
Ms Wing Shuen Sibyl Wong (appointed 26/11/2024)
Mr Kim Yung (appointed 26/11/2024)

Company Secretaries

Ms Soo Chi Chung (appointed 26/11/2024)
Ms Po Yi Fung (appointed 26/11/2024)
Ms Helen Wing Yee Koo (appointed 26/11/2024)

Charity Number

702345

Registered Office

St. Laurences Primary School
12-14 St. Laurence Drive
Birkenhead
CH41 3JD

Independent Examiner

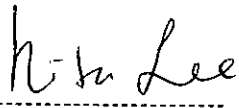
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23 Argyle Street
Liverpool
L1 5BL

**Wirral Chinese Association
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Date 15/12/2025

Wirral Chinese Association
Independent Examiner's Report to the Trustees of Wirral Chinese Association
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

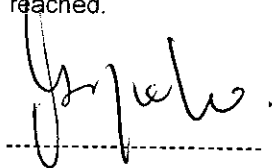
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Date 17/12/2025
Ip's Associates Limited
23 Argyle Street
Liverpool
L1 5BL

Wirral Chinese Association
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Charitable activities:					
Income and donations		39,535	55,899	95,434	88,384
Investments	3	1,292	-	1,292	-
		<u>40,827</u>	<u>55,899</u>	<u>96,726</u>	<u>88,384</u>
EXPENDITURE ON:					
Charitable activities:	4				
Accountancy fees		(1,200)	-	(1,200)	(600)
Cost of goods sold		(4,417)	(26,056)	(30,473)	(37,747)
Office expenses		(3,315)	(4,714)	(8,029)	(1,387)
Sundry and other costs		(2,928)	(1,027)	(3,955)	(2,370)
Wages and salaries		(18,381)	(20,665)	(39,046)	(5,308)
		<u>(30,241)</u>	<u>(52,462)</u>	<u>(82,703)</u>	<u>(47,412)</u>
NET INCOME		10,586	3,437	14,023	40,972
NET MOVEMENT IN FUNDS		<u>10,586</u>	<u>3,437</u>	<u>14,023</u>	<u>40,972</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		115,484	806	116,290	75,318
TOTAL FUNDS CARRIED FORWARD	11	<u>126,070</u>	<u>4,243</u>	<u>130,313</u>	<u>116,290</u>

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

Wirral Chinese Association
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

				2024
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Charitable activities:				
Income and donations		61,584	26,800	88,384
EXPENDITURE ON:				
Charitable activities:				
Accountancy fees	4	(600)	-	(600)
Cost of goods sold		(20,089)	(17,658)	(37,747)
Office expenses		(434)	(953)	(1,387)
Sundry and other costs		(295)	(2,075)	(2,370)
Wages and salaries		-	(5,308)	(5,308)
		(21,418)	(25,994)	(47,412)
NET INCOME				
		40,166	806	40,972
NET MOVEMENT IN FUNDS				
		40,166	806	40,972
RECONCILIATION OF FUNDS:				
Total funds brought forward				
		75,318	-	75,318
TOTAL FUNDS CARRIED FORWARD				
	11	115,484	806	116,290

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

**Wirral Chinese Association
Balance Sheet
As At 31 March 2025**

				2025	2024
	Notes	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
CURRENT ASSETS					
Debtors	8	7	-	7	-
Cash at bank and in hand		126,063	4,243	130,306	119,739
		<u>126,070</u>	<u>4,243</u>	<u>130,313</u>	<u>119,739</u>
Creditors: Amounts Falling Due Within One Year	9	-	-	-	(3,449)
NET CURRENT ASSETS (LIABILITIES)		<u>126,070</u>	<u>4,243</u>	<u>130,313</u>	<u>116,290</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>126,070</u>	<u>4,243</u>	<u>130,313</u>	<u>116,290</u>
NET ASSETS		<u>126,070</u>	<u>4,243</u>	<u>130,313</u>	<u>116,290</u>
FUNDS OF THE CHARITY					
Restricted Funds				4,243	806
Unrestricted Funds				<u>126,070</u>	<u>115,484</u>
TOTAL FUNDS	11			<u>130,313</u>	<u>116,290</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Date 15/12/2025

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

**Wirral Chinese Association
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1. General Information

Wirral Chinese Association is a company limited by guarantee, incorporated in England & Wales, registered number and registered charity number 702345. The registered office is St. Laurences Primary School, 12-14 St. Laurence Drive, Birkenhead, CH41 3JD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

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

2.4. 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.

3. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	1,292	-

Wirral Chinese Association
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 5)	Total
	£	£	£
Accountancy fees	-	1,200	1,200
Cost of goods sold	30,473	-	30,473
Office expenses	-	8,029	8,029
Sundry and other costs	-	3,955	3,955
Wages and salaries	-	39,046	39,046
	<u>30,473</u>	<u>52,230</u>	<u>82,703</u>

	2024		
	Activities undertaken directly	Support costs (see note 5)	Total
	£	£	£
Accountancy fees	-	600	600
Cost of goods sold	37,747	-	37,747
Office expenses	-	1,387	1,387
Sundry and other costs	-	2,370	2,370
Wages and salaries	-	5,308	5,308
	<u>37,747</u>	<u>9,665</u>	<u>47,412</u>

5. Support Costs

	2025			
	Accountancy fees	Office expenses	Sundry and other costs	Wages and salaries
	£	£	£	£
Employee costs	-	-	1,266	39,046
Premises expenses	-	3,220	-	-
General administration	1,200	4,809	2,689	-
	<u>1,200</u>	<u>8,029</u>	<u>3,955</u>	<u>39,046</u>
				<u>52,230</u>

Wirral Chinese Association
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

				2024
	Accountancy fees	Office expenses	Sundry and other costs	Wages and salaries
	£	£	£	£
Employee costs	-	-	395	5,308
Premises expenses	-	220	-	-
General administration	600	1,167	1,975	-
	600	1,387	2,370	5,308
				9,665

6. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	38,669	5,308
Other pension costs	377	-
	39,046	5,308

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7. Average Number of Employees

Average number of employees during the year was: 1 (2024: 1)

8. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	7	-

9. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	-	1,432
Taxation and social security	-	217
Accruals and deferred income	-	1,800
	-	3,449

Wirral Chinese Association
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

10. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £377 (2024: £0).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

11. Movement in Funds

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	55,484	40,827	(30,241)	(20,000)	46,070
Designated:					
Property Fund	60,000	-	-	20,000	80,000
Total unrestricted funds	115,484	40,827	(30,241)	-	126,070
Restricted funds					
BNO Project	806	4,999	(5,805)	-	-
Cost of Living Project	-	32,099	(32,099)	-	-
John Moores	-	3,000	(2,020)	-	980
Pine Court	-	800	(800)	-	-
Step Up	-	15,001	(11,738)	-	3,263
Total restricted funds	806	55,899	(52,462)	-	4,243
Total funds	116,290	96,726	(82,703)	-	130,313
	As at 1 April 2023	Income	Expenditure	Transfers	As at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	25,318	61,584	(21,418)	(10,000)	55,484

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Wirral Chinese Association
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Designated:					
Property Fund	50,000	-	-	10,000	60,000
Total unrestricted funds	<u>75,318</u>	<u>61,584</u>	<u>(21,418)</u>	<u>-</u>	<u>115,484</u>
Restricted funds					
BNO Project	-	16,800	(15,994)	-	806
Cost of Living Project	-	10,000	(10,000)	-	-
Total restricted funds	<u>-</u>	<u>26,800</u>	<u>(25,994)</u>	<u>-</u>	<u>806</u>
Total funds	<u>75,318</u>	<u>88,384</u>	<u>(47,412)</u>	<u>-</u>	<u>116,290</u>

12. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Wirral Chinese Association
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	2025	2024
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
Income and donations		
Income from charitable activities	95,434	88,384
	<u>95,434</u>	<u>88,384</u>
Investments		
Bank interest receivable	1,292	-
	<u>1,292</u>	<u>-</u>
	<u>96,726</u>	<u>88,384</u>
EXPENDITURE ON:		
Charitable Activities:		
Accountancy fees		
Accountancy fees	(1,200)	(600)
	<u>(1,200)</u>	<u>(600)</u>
Cost of goods sold		
Purchases	(30,473)	(37,747)
	<u>(30,473)</u>	<u>(37,747)</u>
Office expenses		
Rent	(3,220)	-
Repairs and maintenance	-	(220)
Computer software costs	(2,185)	-
Insurance	(214)	-
Printing, postage and stationery	(154)	(562)
Telecommunications and data costs	(1,239)	-
Other office costs	(1,017)	(605)
	<u>(8,029)</u>	<u>(1,387)</u>
Sundry and other costs		
Staff training	(744)	-
Travel and subsistence expenses	(522)	(395)
Subscriptions	(30)	(1,864)
Sundry expenses	(2,659)	(111)
	<u>(3,955)</u>	<u>(2,370)</u>

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Wirral Chinese Association
Detailed Statement of Financial Activities (including Income and Expenditure Account) (continued)
For The Year Ended 31 March 2025

Wages and salaries		
Wages and salaries	(38,669)	(5,308)
Employers pensions - defined contributions scheme	(377)	-
	<u>(39,046)</u>	<u>(5,308)</u>
	<u>(82,703)</u>	<u>(47,412)</u>
NET INCOME	<u>14,023</u>	<u>40,972</u>