

**Wah Hep Chinese Community
Association**

**Annual Report and Financial
Statements For the year ended
31 March 2025**

Charities Number: NIC 101077

Wah Hep Chinese Community Association

Annual report and financial statements for the year ended 31 March 2025

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Wah Hep Chinese Community

References and administrative details

Charity Name: Wah Hep Chinese Community Association

Charity Registration Number: NIC 101077

Contact Address: 21 Market
Street
Portadown
Co
Armag
h
BT62
3LD

Trustees
Say-Chan Lau
Mrs Mai Luu
Gieng Sau Zenh
Mrs A Mui Lay
Mr Yuk Fai Poon
Mr Chi Menh Phun
Mr She Jian Tan

Principal Office-bearers

Chairperson: Mrs Mai Luu
Secretary: Mr Yuk Fai Poon
Treasurer: Mr Chi Menh Phun

Independent Examiner
Brian Ruddell Chartered Accountant
Ruddell & Company, Chartered Accountants
50 Portmore Street, Portadown, Co Armagh, BT62 3NF

Principal Bankers
Bank of Ireland
13 Market Street
Lurgan
BT66 6AR

Wah Hep Chinese Community

Trustee's Annual Report for the year ended 31 March 2025

The Trustees present the annual report and the financial statements for Wah Hep Chinese Community for the year ended 31 March 2025. The trustees who served during the year and up to date of this report are set out with Wah Hep Charity Account Structure, Governance and Management. Wah Hep Chinese Community Association was set up in 1999 as an unincorporated organization governed by its Constitution.

Objectives and Activities

The aim of Wah Hep is to unite the Chinese Community in the Southern Area by: celebrating and promoting an understanding of Chinese culture; building the capacity of the Chinese Community to achieve its potential; helping members of the Chinese Community to access the services and support required to meet their needs and aspirations; helping the Chinese Community to feel included as active citizens of Northern Ireland; and working within the framework of social equality in partnership with statutory and voluntary bodies, to promote community development and work for the benefit of all sectors of the community.

Values and Principles

Wah Hep's work is guided by the following values and principles.

Values : "Self-help" - this is the central value of Wah Hep and relates to helping the Chinese community to become active members of the wider community through helping each other;

Culture - the promotion and celebration of Chinese cultures and traditions;

Rights & Equality - for the Chinese community to be active citizens and to be able to make their own choices and decisions; and all are treated as equals
Unity between different Chinese communities; and
Integration with the wider community.

Achievements and performance

There are an estimated 2000 people of Chinese and Vietnamese origin living in County Armagh. The majority live in the Greater Craigavon area: making it the largest settled Chinese ethnic minority grouping outside of Belfast. The Chinese community are from Hong Kong, Vietnam and Mainland China. The majority of the Chinese population are born in UK. In past years there has been an increase in the number of immigrants from the People's Republic of China. However, the needs of the community share a common base given that its members are ethnic Chinese, originating from the provinces of southern China and share therefore a common culture and heritage.

As in the rest of Northern Ireland most of the Chinese communities in County Armagh are engaged in the catering industry, working in family run restaurants and take-aways, this involves long, unsociable working hours and few opportunities for integrating into the wider community.

The needs audit and social profile survey which was carried out has highlighted:

49% of the Chinese community are 18 and under. 91.1% of the Chinese community have difficulty with access to Information and Services. 13.7% (mainly adults) could speak no English at all and 37.5% could only speak a little English.

Wah Hep Chinese Community

Trustee's Annual Report for the year ended 31 March 2025 (cont'd)

Wah Hep provides the following services:

Wah Hep centre which provides vital information to the Chinese and wider community Anti racial and cultural awareness training, Health advocacy and Interpretation

A meeting place for the statutory agencies, the wider community, Ethnic communities Adult English classes

Chinese 50+ Club

Chinese library facility

Host of traditional cultural festivals

Chinese schools, after school clubs and youth club

Home visits for most needy and vulnerable elderly members of the Chinese community

Workshops and clinics concerning statutory services.

Chinese Language School and After School Club

Since the year 2000, the After School club runs 2 afternoons per week along with the Chinese Language School which runs every Saturday. The After School club offers homework support for the children and promotes active citizenship activities. Annually 65 sessions. We have specially designed classes to support English language at GCSE level. These classes are twice weekly where young people can learn to develop literacy skills to enable them to experience success at GCSE. The Chinese language school teaches young children how to read and write the Chinese language whilst maintaining their heritage and culture. It enhances the focus on Chinese culture and traditions. Annually 35 sessions.

Adult English Language Class

There was 12 registered participants for this program. The program ran for 8 weeks. The classes consist of conversations, reading, writing, interactive learning. The classes were enjoyable and informative. 100% of the students have reported improvement in their written and spoken English Language skill.

50+ Club exercise classes and walking club

Number of older BME people availing of sessions: Gym 13 x sessions
with 6-8 Participants

Total 82 Participants

2x health walking Session with 12-16 Participants

total 25 Participants

Number of older BME people availing of sessions: 4 sessions x summer outing with 15-20 Participants

Total 64 Participants

100% members report they feel healthier and increase their uptake of physical exercise. Improvement in their physical wellbeing.

Wah Hep Chinese Community

Trustee's Annual Report for the year ended 31 March 2025 (cont'd)

Information drop in centre and Advocacy Service

The Information Drop in Centre acts as a point of contact for the public in obtaining information on Chinese culture and tradition, dealing with over 1000 users. Thus it can be seen that the Drop in Centre is multi-functional and services not only as a meeting place but also a place for disseminating information and help to the wider community. The Information centre provides a summer scheme and training workshop, community and statutory meeting and Chinese Library Service. The Drop In Centre offers various type of services along with Wah Hep different projects such as Advocacy work, Capacity Building, and After School Club and Chinese Language Classes in centre. Currently the centre is also being used by wider community groups within the Craigavon area.

The Wah Hep Advocacy work & interpreting service has been very successful since it came into service in February 2003. We provide practical help and support to the Chinese Community for example we arrange appointments for clients in various statutory agencies and also provide an interpreting and translation service. Our advocacy work concerning: social security, health, education and housing. Also, quite often we are the first point of contact for the client therefore we often have to help register them with a suitable GP and assist with the collection and explanation of prescriptions. This often involves providing practical assistance: telephoning on client's behalf and assisting them to set up bank accounts.

We also run be-friending service for older / vulnerable community member. Proving hand- holding process: Home Hospital visits, accompany them to essential services, introduce them to the local leisure centre and get involved in a healthy life style

Total Advocacy & befriending are 455 Cases

Host of traditional cultural festivals :

Mid-Autumn Festival in September - over 56 participants

Chinese New Year Celebration in February - over 131 participants

All Participants felt that their culture are being maintained, appreciated and respected

Anti-racism & Cultural Awareness Training Cross-community initiatives.

Culture awareness training x 1 with total 22 young people

Anti-racism & Cultural Awareness Training at The Saint John the Baptist college

1st session 25 participants

2nd session 36 participants

Total 61 participants

90% of people report they have a better understanding and better equipped in dealing with racial and sectarian discrimination.

Wah Hep Chinese Community

Trustee's Annual Report for the year ended 31 March 2025 (continued)

Summer Scheme

The summer scheme offers opportunities for families and their children enjoy, and to learn about local culture and heritage together. The summer scheme not only enables families to meet up in local communities and to exchange news and experiences but also provides opportunities for old and young people to socialise, and the children to learn to be independent, and widen their skills e.g.: communication, ability to talk to others, and to gain knowledge in different areas.

Total number of participants facilitated at summer recreational scheme:

Parent & children total = 108

Craigavon Family BBQ

Mountpanther

Enniskillen

Dublin City

Residential

Residential= 24 youth

12-14 August 2024

Tullymore National Outdoor Centre

All participants report better awareness of the different cultures and traditions in N.Ireland and an increased mutual understanding & sense of belonging.

Wah Hep Chinese Community Association has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit (PBR1) to ensure that the actives entered into during the year have helped to achieve Wap Hep Chinese Community Association objectives and activities, as well as providing public benefit.

Financial Review

The income in the charity from various sources was £113,014, with outgoings of £113,453, giving a loss of £439.

The Trustees are deeply grateful to their funders and to the community for their financial support during the year ended 31 March 2025.

The Bank and Cash in Hand Balance as at 31 March 2025 was £31,645 (of this balance £0 were unrestricted funds). It is the Trustees' Policy to hold sufficient reserves to cover unexpected emergencies, to enhance funds to pay for future events and activities and to further the objectives of the charity.

Going Concern

The Trustees have reviewed Wah Hep Chinese Community Association planned expenditure for the year ahead and are satisfied that there are adequate funds in place to ensure that the Group can continue its activities and the financial statements for the year ended 31 March 2025 can be signed off as a going concern.

Wah Hep Chinese Community

Trustee's Annual Report for the year ended 31 March 2025 (continued)

The trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Statement of Trustees' Responsibilities

The law applicable to charities in Northern Ireland requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including 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 (FRS102)" and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law) Under that law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are reasonable and prudent
- State whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being disclosed and explained in the financial statements and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue as a going concern.

The Trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the association and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008 and the provision of the Constitution of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Wah Hep Chinese Community

Trustee's Annual Report for the year ended 31 March 2025 (continued)

Statement as to disclosure to our examiners

In so far as the Trustees are aware at the time of approving our Trustees' annual report:

- There is no relevant audit information of which the charity's examiner is unaware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's examiner is aware of that information

Independent Examiner

The examiner, Brian Ruddell of Ruddell & Company, has indicated his willingness to continue in office, and a resolution concerning his reappointment was passed at the charity's AGM.

Signed on Behalf of the Trustees

Chairperson



Treasurer



Date 29/01/2026

Wah Hep Chinese Community Association

Independent Examiners' Report to the Trustees

I report on the accounts of the Charity for the year ended 31 March 2025, which are set out on pages 4 to 17.

Respective responsibilities of charity Trustees and examiner

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charities Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity Trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of the Charities Act;
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: *Brian Ruddell*

For Ruddell & Company

Relevant professional qualification or body: Chartered Accountant

Address: 50 Portmore Street, Portadown, Co. Armagh, BT62 3NF

Date: *29/1/26*

Wah Hep Chinese Community Association

Statement of financial activities for the year ended 31 March 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
		£	£	£	£
Income					
Voluntary Income	3	-	106,490	106,490	101,568
Other Income Resources	4	-	6,524	6,524	3,744
Total Income		-	113,014	113,014	105,312
Expenditure					
Wages and Salaries	8	-	69,811	69,811	61,274
Charity Running Costs	5	-	25,887	25,887	22,562
Bank fees		-	212	212	91
Premises Costs	6	-	17,543	17,543	16,242
Other expenses		-	-	-	2,973
Total Expenditure		-	113,453	113,453	103,142
Net Income before transfers		-	(439)	(439)	2,170
Transfers between funds		-	-	-	-
Net Movement of Funds		-	(439)	(439)	2,170
Reconciliation of funds:					
Total Funds brought forward		-	44,270	44,270	42,100
<u>Total Funds carried forward</u>		- =	43,831 =	43,831 =	44,270

Wah Hep Chinese Community Association

Statement of financial position as at 31 March 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Fixed assets		-	-
Total Fixed Assets		-	-
Current Assets			
Debtors		14,817	30,150
Cash and Cash equivalents		31,645	14,120
Total Current Assets		46,462	44,270
Creditors - amounts falling due within one year		2,631	-
Total Creditors		2,631	-
Net Current Assets		43,831	44,270
Total Net Assets		43,831	44,270
The Funds of the Association			
Unrestricted Funds		-	-
Restricted Funds	9	43,831	44,270
Total Charity Funds	10	43,831	44,270

The notes on pages 11 to 18 form an integral part of these financial statements and should be read in conjunction therewith.

The financial statements on pages 9 to 10 were approved by the Board of Trustees on and signed on its behalf by:

Chairperson



Treasurer



Wah Hep Chinese Community Association

Notes to the financial statements for the year ended 31 March 2025

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with 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) – (Charities SORP (FRS 102)).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of accounts on a going concern basis

The charity generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the charity has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

c) Income

Collections, donations, event income and fundraising income are accounted for on a cash receipts basis as the amount is collected.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognized when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Expenditure

Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Wah Hep Chinese Community Association

Notes to the financial statements for the year ended 31 March 2025 (continued)

e) Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks.

f) Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

2. Critical Accounting Judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgements made in applying the charity's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

Wah Hep Chinese Community Association

Notes to the financial statements for the year ended 31 March 2025 (continued)

3	Unrestricted Fund 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Funding Receipts				
SHSCT	-	61,490	61,490	56,568
The Executive Office	-	45,000	45,000	45,000
	-	106,490	106,490	101,568

4	Unrestricted Fund 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Proceeds from Donations/ Fund raising				
Good Relations Training	-	-	-	100
Summer scheme	-	1,914	1,914	-
Chinese New Year	-	1,736	1,736	2,210
Residential	-	1,100	1,100	1,434
Other income	-	1,774	1,774	-
	-	6,524	6,524	3,744

Wah Hep Chinese Community Association

	Unrestricted	Restricted		
5				
	Fund 2025	Funds 2025	Total 2025	Total 2024
Charity Running Costs				
After Schools Club	-	5,373	5,373	4,725
Chinese School	-	4,838	4,838	3,045
Chinese New Year	-	4,440	4,440	5,776
Summer Scheme	-	2,446	2,446	2,557
Residential	-	3,695	3,695	4,212
Travel expenses	-	2631	2,631	-
Printing	-	10	10	34
Telephone	-	2,454	2,454	2,213
	-	25,887	25,887	22,562

	Unrestricted	Restricted		
6				
	Fund 2025	Fund 2025	Total 2025	Total 2024
	£	£	£	£
Premises costs				
Rent & rates	-	13,379	13,379	11,866
Insurance	-	2,008	2,008	1,712
Electricity	-	2,156	2,156	2,664
	-	17,543	17,543	16,242

Wah Hep Chinese Community Association

Notes to the financial statements for the year ended 31 March 2025 (continued)

7 Taxation

Wah Hep Chinese Community Association is recognized as a charity for the purposes of applicable taxation legislation and therefore, is not subject to taxation on its charitable activities.

8 Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel Employees

Wages Analysis

	2025	2024
	£	£
Salaries and Wages	65,866	57,632
Employers NIC	-	-
Pensions	3,945	3,642
	<hr/>	<hr/>
	69,811	61,274
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The average number of employees during the year, calculated on the basis of head count was 3. There are no employees in receipt of employee benefits in excess of £60,000.

Key Management and Trustees

Key Management are deemed to comprise the Trustees.

No trustee who held office during the year received any employment income or other reimbursements during the year.

Wah Hep Chinese Community Association

Notes to the financial statements for the year ended 31 March 2025 (continued)

9 Funds of the Group

	At 01 Apr2024	Incoming Resource	Outgoing Resources	Transfer	At 31 Mar 2025
	£	£	£	£	£
Restricted Funds					
Debtors	30,150	(15,333)	-	-	14,817
Bank of Ireland	14,120	128,347	(110,822)	-	31,645
Creditors	-	-	(2,631)	-	(2,631)
	44,270	113,014	(113,453)	-	43,831
Unrestricted Funds					
Bank of Ireland	-	-	-	-	-
Total Funds	44,270	113,014	(113,453)	-	43,831

	2025	2024
	£	£
Debtors	14,817	30,150
Cash and cash equivalents	31,645	14,120
Creditors	(2,631)	-
	43,831	44,270

10. Analysis of Net Assets Among Funds

	General	Restricted	2025	2024
	£	£	£	£
Fixed assets	-	-	-	-
Current Assets	-	46,462	46,462	44,270
Current Liabilities	-	(2,631)	(2,631)	-
Net Assets at 31 March	-	43,831	43,831	44,270