

Glasgow Chinese School

Scotland · Charity number SC047415

Details

Known as Glasgow Chinese School Kelvin College

Status Active

Legal form Unincorporated association

Registered 2017-05-16

Register [View on the OSCR register](#)

Contact

Address 123 Flemington Street
Springburn
Glasgow
G21 4TD

Website www.glasgowchineseschool.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education','the advancement of the arts, heritage, culture or science'

What the charity does: The Glasgow Chinese School is a major provider of Chinese language classes to children and adults in the West of Scotland. The school provides Cantonese language classes and Mandarin language classes to Chinese children and speakers of other languages from junior level to higher level. The course emphasizes on Chinese speaking and listening. The School is governed by the School Charity Trustee Board consisting of three Charity Trustee members. The Board consist of the Principal plus two or more independent Trustees. The Board convened, at least half yearly, to meet its legal and governance duties. Membership of the organization is open to all individuals who agree to the aims and objectives as stated in this Constitution. and must be approved by the Management Committee. Membership can be categorized as Management Committee Members, Teaching staff members and Honorary Members. All participating members are on a voluntary basis.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','People with a particular ethnic or racial origin','No specific group, or for the benefit of the community'

Objectives: To promote Chinese language teaching and Chinese culture. and To promote cultural exchange and understanding.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£433,997	£308,042	-	230
2024-03-31	£417,550	£293,233	-	183
2023-03-31	£302,266	£246,425	-	160
2022-03-31	£238,578	£284,261	-	155
2021-03-31	£169,215	£84,462	-	150

Accounts

GLASGOW CHINESE SCHOOL KELVIN COLLEGE

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

CHARITY NO.SC047415

C Wong & Co

Chartered Accountant

49 Rose Street

Glasgow G3 6SF

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YEAR ENDED 31 MARCH 2025

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YEAR ENDED 31 MARCH 2025

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REPORT OF THE SCHOOL CHARITY TRUSTEE BOARD

The Trustee Board is pleased to submit their report for the year ended 31 March 2025.

Objectives and activities

The objectives of the Chinese School charity are laid out in the constitution. The School is an independent, non-political, non-religious, non-profit-making voluntary organization. From 2017, the School is a Scottish Charity registered with the Scottish Charity Regulator (OSCR) operating under the regulatory requirements of the Charities and Trustee Investment (Scotland) Act 2005.

The purpose of the School as a Scottish Charity is to:

- To promote Chinese language teaching and Chinese culture; and
- To promote cultural exchange and understanding.

The powers of the School as a Scottish Charity are limited to delivering the defined purposes only. For the avoidance of doubt the income and assets of the School as a Scottish Charity shall be applied solely towards promoting the organisation's charitable purpose.

The Glasgow Chinese School provides Mandarin and Cantonese classes to children and adults.

Achievements and performance

The charity school is a major provider of Chinese language classes to children and adults in the West of Scotland and caters specifically for Chinese children.

Mandarin classes

The charity school provides Mandarin language classes to children from: junior (level 1 to 6); GCSE (level 7); AS and AS2 (levels 8-10); SQA Higher (level 11); Chinese for Speakers of Other Languages (CSOL level 1 & 2). Mandarin adult classes provided including adult classes for Cantonese (beginners A & B), and intermediate; adult classes for foreigner (beginner, intermediate & higher).

CSOL and Mandarin for adult classes have been designed to cater for non-Chinese speakers. The Chinese for Speaker of Other Languages (CSOL) classes are delivered by experienced native speakers who have a solid understanding on the best approach in teaching Mandarin as a second language.

Cantonese classes

The charity school provides Cantonese language classes to children from: junior (level 1 to 8); GCSE (level 9); GCE & SQA Higher (level 10); GCE A2 & SQA Advance Higher (level 11).

Cantonese adult classes are provided, as well as Mandarin for Cantonese speakers (A1 beginner, A2 Intermediate, and B for teenagers). The main purpose of the course is to provide Mandarin language lesson in a Cantonese setting to enable efficient learning of the 'Ping -Yi' structure. The course

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emphasizes on Mandarin speaking and listening, and focuses on the practicality and proficiency of the language to enable the learner to become a confident Mandarin speaker

Other activities

Painting, dancing, martial arts

Financial review

The charity school reported a surplus of £125,955 (2024: £124,317) in the year. At the year-end, total funds amounted to £544,631 (2024: £417,476), all of which was unrestricted. The principal source of funding was school fees. The school's gross receipts for 2024-25 of £433,997 increased by 4%.

Risk management

The Trustee Board have assessed the major risks to which the charity is exposed, particularly those related to the operations and finances of the charity and are satisfied those systems are in place to manage the exposure to the major risks.

The principal risks are a reduction in student registration and recruitment of volunteer Mandarin and Cantonese teaching staff. The school charity mitigates these risks by maintaining a close dialogue with the parents and staff and by continuing the delivery of Chinese classes to the local community.

Reserve policy

The Trustee Board have established a policy whereby the unrestricted funds not committed or invested ("free reserves") should be between three to six months of operational expenditure, which equates to around £40,000 to £80,000 in general funds. At this level, the Trustee Board believes that the charity would be able to continue activities in the event of a significant drop in student roll. Current reserves balance meets the policy.

Future Plans

In the short term, the charity school will continue to provide Mandarin and Cantonese classes to students and adults in the local community. In the medium to longer term, the charity school would like to expand its services to cover a larger geographical area, however, these are dependent on the growth of demand for Chinese language classes.

The School has been providing Chinese language education to the Glasgow community since 1972 every Saturday morning during the school term, mainly of Chinese descent but also to non-Chinese speakers who are interested in learning the language and culture. At present, the student population has increased steadily year on year as demand has continued to rise with around 1500 students enrolled in the current school term, of which about 20% are non-Chinese speakers. With this continuous increase in demand, our management committee has come to an agreement that it would be beneficial to have our own premises where we could organise some classes to reduce the pressure on space demand from Kelvin College and run cultural activities not only on Saturdays but also on week days.

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After years of property searching, we finally acquired the ownership of “Millburn community centre” from February 2025. The property is named as “Glasgow Chinese School Multicultural Centre”.

The Centre is being used to run Chinese classes with around 120 students on Saturday. We are expecting to increase the number to a maximum of 400 in the future. During the week days, we also run classes such as Tai-chi, arts and crafts, cultural dancing, music etc.... We have set up a literature library where the public can come in to sit and enjoy reading many of the books on offer, all donated from members of the Chinese community. The centre has a spacious hall where various important festivities such as the Chinese New Year, Mid-Autumn Festival celebration can be held.

Regular talks or forums will be organised, targeting the parents of the students and also the wider public on topics of cultures, healthy living and various fields of interest - not only about the Chinese but also the Scottish in order to promote cultural exchanges and hence understanding.

Structure, governance, and management

The charity is recognised as an unincorporated charity in Scotland since 31 October 1995 and is operated under the rules of its constitution dated 1 June 1989, revised on 7 November 2005.

The Glasgow Chinese School is a voluntary non incorporated organisation. The School's constitution and rules was updated during 2017 to meet Scottish Charity requirements.

Membership of the organization is open to all individuals who agree to the aims and objectives as stated in this Constitution; and must be approved by the Management Committee. Membership can be categorized as Management Committee Members, Teaching staff members and Honorary Members. All participating members are on a voluntary basis.

The School is governed by the School Charity Trustee Board consisting of three Charity Trustee members. The School Charity Trustee Board shall consist of the Head Teacher of the School plus two independent Trustees.

The School Trustee Board convened, at least half yearly, to meet its legal and governance duties.

The operation of the Glasgow Chinese School is dependent on the teaching staff and management team.

The Committee Members are nominated and appointed by the Management Committee.

Candidates can also be nominated by members or self-nominated. Any candidate who gets most votes in the Committee shall be appointed as the Committee member.

The School is managed by the Management Committee which shall direct the operation of The School in accordance with the stipulated aims and objectives and shall be responsible for determining policies and financial control.

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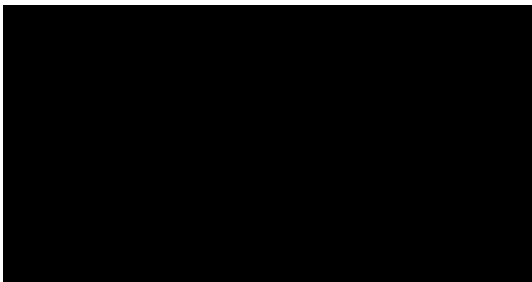
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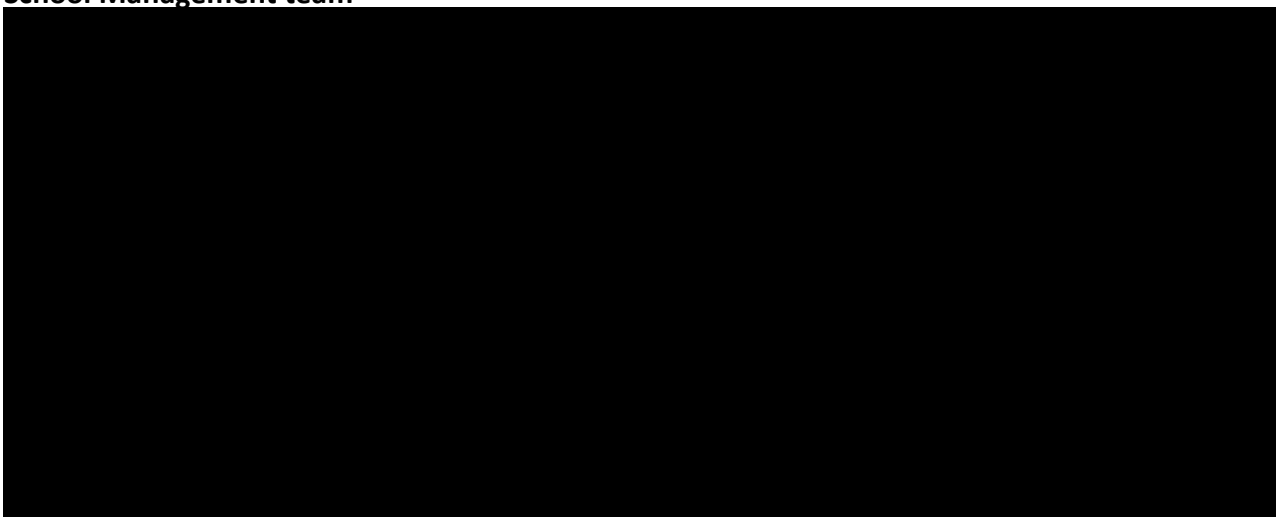
The Management Committee can appoint any individual member to chair or form an Advisory or Working group when required.

The Management Committee reports to the School's Charity Trustee Board regularly and provide management information and access to financial records maintained to enable the disbursement of School Charity Trustee legal duties

Reference and administrative information



School Management team



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YEAR ENDED 31 MARCH 2025

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Registered name and charity number

Glasgow Chinese School Kelvin College

SC047415

Principle Office

123 Flemington Street.

Springburn,

GLASGOW

G21 4TD



Independent Accountant

C Wong & Co

Chartered Accountants

49 Rose Street

Glasgow

G3 6SF

Bankers

Bank of China

450 Sauchiehall Street

Glasgow

G2 3JD

Solicitors

AL Solicitors & Notaries Public

3/F 65 Bath Street

Glasgow

G2 2BX

GLASGOW CHINESE SCHOOL KELVIN COLLEGE

YEAR ENDED 31 MARCH 2025

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Responsibilities of the Trustee Board

The Trustee Board is responsible for preparing the report of the Charity School Trustee Board. In so doing the Chairperson entrusted the Board Secretary and the School Management Team to prepare the financial statements in accordance with applicable law and UK Accounting Standards (UK GAAP).

Law applicable to charities in Scotland require the Board to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements, the Board are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Board are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with Financial Reporting Standards for Smaller Entities, the Charities and Trustees Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended).

They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to Independent Accountant

As far as the Board are aware, there is no relevant accounting information of which the charity's Independent Accountant is unaware, and each Board member has taken all steps to make themselves aware of any accounting information and to establish that the charity's Independent Accountant is aware of that information.

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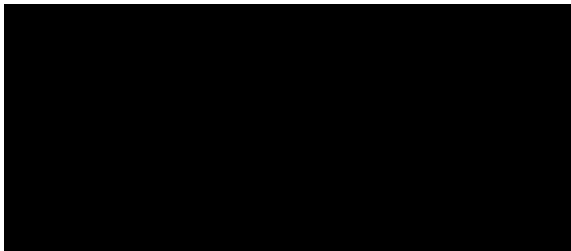
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Independent Accountant

C Wong & Co have expressed their willingness to continue as Independent Accountant and will be proposed for re-election at the Annual General Meeting.

Approved on 7 November 2025 by the Trustee Board and signed on their behalf by



GLASGOW CHINESE SCHOOL KELVIN COLLEGE

YEAR ENDED 31 MARCH 2025

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Independent Examiner's Report to the Charity Trustee Board of the Glasgow Chinese School Kelvin College

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 11 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

During my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

(i)

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

(ii)

- to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



C Wong & Co
Chartered Accountant
49 Rose Street
Glasgow G3 6SF

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YEAR ENDED 31 MARCH 2025

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Statement of Financial Activities incorporating the Income and Expenditure Account

		General funds £	Designat- ed funds £	2025 Total	2024 Total
Income and endowments from:					
<i>Charitable activities</i>					
School fees	2	399,849	0	399,849	364,848
Book Sales		5,740	0	5,740	473
Canteen		5,764	0	5,764	4,356
Other		2,883	0	2,883	2,250
Donations		0	0	0	45,623
<i>Investments</i>					
Bank interest received		19,761	0	19,761	0
Total Income		433,997	0	433,997	417,550
Expenditure					
<i>Charitable activities</i>	3	308,042	0	308,042	293,233
Total Expenditure		308,042	0	308,042	293,233
Net (expenditure)/income		125,955	0	125,955	124,317
Transfer between funds	11	0	0	0	0
Net movement in funds for year	11	125,955	0	125,955	124,317
Total funds brought forward		418,676	0	418,676	294,359
Total funds carried forward	11	544,631	0	544,631	418,676

The charity has no recognised gains or losses other than the results for the year as set out above. All the activities of the charity are classed as continuing. The notes in pages 13 to 18 form part of these financial statements.

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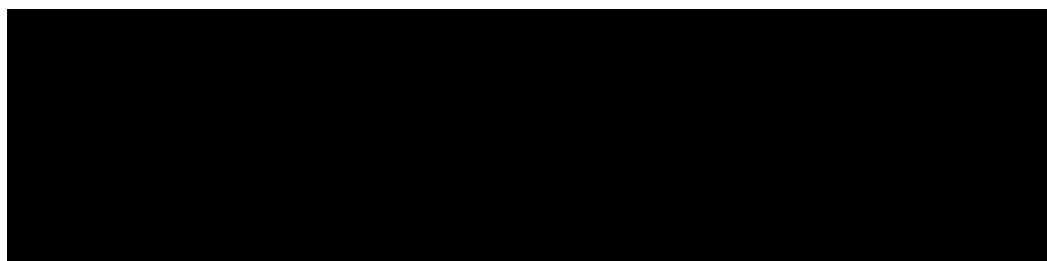
YEAR ENDED 31 MARCH 2025

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Balance Sheet as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	7	484,096	0
Current assets			
Debtors	8	0	0
Cash at bank and in hand		<u>61,735</u>	<u>418,676</u>
			418,676
Creditors: amounts falling due with- in one year	9	-1,200	-1,200
Net current assets		60,535	417,476
Total assets less current liabilities		<u>544,631</u>	<u>417,476</u>
Funds			
Unrestricted funds:			
General funds		544,631	417,476
Designated funds		0	0
Restricted funds		<u>0</u>	<u>0</u>
		<u>544,631</u>	<u>417,476</u>

These accounts were approved by the Trustee Board on 7 November 2025 and signed on their behalf by



The notes on pages 13 to 18 form part of these financial statements.

GLASGOW CHINESE SCHOOL KELVIN COLLEGE

YEAR ENDED 31 MARCH 2025

REPORT AND FINANCIAL STATEMENTS

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

1. Accounting policies

(a) Basis of accounting

The accounts have been prepared under the historical cost convention and are in accordance with The Charities and Trustees Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS102.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS102 and the Charities FRS 102 SORP.

The charity constitutes a public benefit entity as defined by FRS 102.

The charity is reliant on funding from school fees to continue operating. As at the date of signing, student roll and registration are confirmed until 31 March 2023. The charity continues to deliver Chinese School service and is the only one of its kind in the Glasgow area. The Board have a reasonable expectation that school fees will be renewed at a similar level from 1 April 2023 for the foreseeable future. Accordingly, the accounts have been prepared on a going concern basis.

(b) Income

All income is included in the Statement of Financial Activities when the charity has entitlement, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income:

- (i) All investment income is included in full in the Statement of Financial Activities when receivable.
- (ii) Income from charitable activities is recognised as earned (as the related service is provided).
- (iii) The value of services provided by volunteers is not incorporated into these financial statements, as the amount cannot be accurately estimated.

(c) Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

- (i) Charitable expenditure comprises those costs incurred by the charity in the delivery of activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs.
- (ii) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the statutory independent examination fees and costs linked to the strategic management of the charity.

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(d) Tangible fixed assets

Tangible assets acquired are capitalised and depreciated on a straight-line basis. All fixed assets are initially recorded at cost and only items more than £200 are capitalised.

(e) Depreciation

Depreciation is charged to write off the cost of the asset, less any residual values, over their estimated useful lives as follow:

(i) Fixtures and fittings 5 years

(ii) Office equipment 5 years

(h) Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose are available as general funds. Designated funds are unrestricted funds earmarked by the Board for purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund together with a fair allocation of management and support costs.

(h) Operating leases

The costs of operating leases, where the risks and rewards of ownership remain with the lessor, are recognised in the Statement of Financial Activities on a straight-line basis over the life of the lease.

2. Income

	2025	2024
	£	£
Charity activities		
School fees	399,849	364,848
Afterschool activities	0	0
Book sales	5,740	473
Dinner tickets	0	0
Canteen	5,764	4,356
Other	264	2,250
Donations	2,883	45,623
	414,500	417,550

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3. Expenditure

	2025			2024		
	Re- stricted funds	General Funds	Total	Re- stricted funds	General Funds	Total
	£	£	£	£	£	£
Charitable activities						
Teacher allowance	0	226,427	226,427	0	201,401	204,401
Travel expense	0	0	0	0	0	0
Casual worker	0	3,473	3,473	0	2,988	2,988
Textbooks	0	10,836	10,836	0	9,705	9,705
Printing	0	6,787	6,787		867	867
Stationary	0	726	726	0	6,796	6,796
Equipment & material	0	1,610	1,610	0	1,148	1,148
School lunches & food	0	4,461	4,461	0	4,561	4,561
Trips & activities	0	2,201	2,201	0	2,008	2,008
Festive events	0	5,184	5,184	0	5,361	5,361
Prize & gifts	0	4,562	4,562	0	4,167	4,167
Fees refund	0	2,820	2,820	0	4,905	4,905
Training	0	0	0	0	1,268	1,268
Membership fees	0	482	482	0	477	477
Venue hire	0	12,600	12,600	0	12,000	12,000
Canteen	0	4,092	4,092	0	2,916	2,916
HMRC	0	18,420	18,420	0	15,745	15,745
Miscellaneous	0	811	811	0	193	193
Exam fees	0			0	14,276	14,276
*Governance costs	0	2,550	2,550	0	2,450	2,450
	0	308,042	308,042	0	293,233	293,233

No restricted donations were received in the year.

All income was allocated to general funds in both current and previous years.* accrued.

3. Expenditure

The charity provides a variety of activities and teaching services, as detailed in the report of the Trustee Board. Given this variety, the trustees believe it is impracticable to allocate the costs below to each specific activity.

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4. Net income/ (expenditure) for the year	2025	2024
	£	£
This is stated after charging		
Depreciation	0	0
(Gain)/loss on disposal of tangible fixed assets	0	0
Accountants remuneration:		
Independent examination	600	600
Accountancy	600	600
	<u>1,200</u>	<u>1,200</u>

5. Staff numbers and costs	2025	2024
	£	£
Wages and salaries	226,427	201,401
Social security costs	18,420	15,745
	<u>244,847</u>	<u>215,826</u>

The average weekly number of employees during the year, calculated on a headcount basis was:

	2025	2024
Manager and administration	8	9
Teachers	251	243
	<u>259</u>	<u>252</u>

No employee received remuneration of more than £11,298 (2024: £9,339).

No members of the Trustee Board received remuneration or reimbursement of expenses during the year.

6. Taxation

The organisation is exempt from corporation tax on its charitable activities.

GLASGOW CHINESE SCHOOL KELVIN COLLEGE

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7. Tangible fixed assets

	Property/ im- provements	Office equipment	Motor vehi- cles	Total
	£	£	£	£
Cost				
At 1 April 2024	0	0	0	0
Additions	484,096	0	0	484,096
Disposals	0	0	0	0
At 31 March 2025	484,096	0	0	484,096
Depreciation				
As at 1 April 2024	0	0	0	0
Charged in the year	0	0	0	0
On disposal	0	0	0	0
As at 31 March 2025	0	0	0	0
Net book value				
As at 31 March 2024	0	0	0	0
As at 31 March 2025	484,096	0	0	484,096

8. Debtors

	2025	2024
	£	£
<i>Prepayments</i>	0.00	0.00
<i>Accrued income</i>	0.00	0.00
Funds held	0.00	0.00

9. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,200	1,200
Accountant remuneration	1,200	1,200
Other creditors (balance of March payroll)	0	0
	1,200	1,200

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10. Related party transactions

The charity is managed by a Trustee Board, with no one individual having control. There were no other related party transactions during the year.

11. Statement of Funds

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025 £
Unrestricted General funds	418,676	433,997	-308,042	0	544,631
Unrestricted Designated funds					0
Total funds	418,676	433,997	-308,042	0	544,631

	Restricted Funds £	General Funds £	Designated Funds £	Total 2025 £
12. Analysis of net assets between funds				
Tangible fixed assets	0	484,096	0	484,096
Cash in hand and at bank	0	61,735	0	61,735
Other net current assets/liabilities	0	-1,200	0	-1,200
	0	544,631	0	544,631

13. Commitments under operating leases

At 31 March 2025 the charity had no commitments.

14. Ultimate controlling party

No one individual had control over the charity during the current or previous year.