

MANCHESTER CHINESE CENTRE

COMPANY REGISTRATION NUMBER: 5641623
REGISTERED CHARITY NUMBER: 1114121

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2016

Community Accountancy Service Ltd.,
The Grange, Pilgrim Drive,
Beswick,
Manchester M11 3TQ

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MANCHESTER CHINESE CENTRE

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2016**

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MANCHESTER CHINESE CENTRE**Report of the Trustees for the Year Ending 31ST December 2016**

The trustees present their annual directors' report and financial statements of the charity for the year ending 31st December 2016 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 2015).

Reference and administrative information

Charity Name: Manchester Chinese Centre

Charity Number: 1114121

Company No: 5641623

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Ms Cindy Mei Ling Mok

Mrs Jenny Wong

Mrs Quyen Tran

Mrs. Cecilia Fung (not listed at Companies House)

Committee: Ka Fung But, Denise Yoeh

Company Secretary

Mrs Quyen Tran

Key management personnel: Trustees and Directors

Ms Cindy Mei Ling Mok and Mrs Jenny Wong

Registered Office

67 Ardwick Green North, Ardwick, Manchester, M12 6FX

Independent Examiners

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick, Manchester

M11 3TQ

MANCHESTER CHINESE CENTRE

Bankers

The Cooperative Bank plc
Balloon Street,
Manchester.

Objectives and activities

The purpose of the charity is to offer a variety of educational benefits to Chinese children, including English and Chinese language skills and I.T.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through

- Enhancing community cohesion by assisting Chinese nationals, refugees and immigrants throughout Greater Manchester to integrate and access opportunities, enabling them to participate fully in the society.
- We achieve this by bringing together a diverse range of learning opportunities, such as leisure activities in arts, culture and sport. We also offer information and advice available through our centre seven days per week.

We provide:

- Welfare and legal advice service every Sunday and Monday 1pm- 6pm;
- Free advice for school info for all Chinese parents;
- Signposting to public services;
- ESOL English, working closely with WEA, every Monday and Tuesday;
- Interpreting courses on Wednesdays,
- Child care courses every Thursday;
- Elderly Chinese Opera Club (aged 55-85) running every Tuesday from 2pm -10pm, comprising 50-60 members;

Structure, governance and management

Manchester Chinese Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st December 2005. It has been registered as a charity organisation with the Charity Commission since 9th May 2006.

Appointment of trustees

As set out in the Articles of Association the appointment of trustees shall be subject to a minimum of three. At each meeting one third of the directors shall retire by rotation and offer themselves for re-election.

MANCHESTER CHINESE CENTRE

Trustee induction and training

On appointment the Trustees are given an induction to their roles and responsibilities and access to relevant literature from the Charity Commission, Companies House etc.

Organisation

The board of trustees administers the charity. The board normally meets 4 times a year. A Manager is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration for acting in their trustee role. Other payments are shown in Note 11. Any connection between a trustee and a senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year such related party transactions are reported in Note 11.

Review of our achievements and performance

The main achievements during the year were:

- Manchester Parade project for youth groups, fostering a greater understanding of Chinese and British Art in culture and history; giving children the chance to immerse themselves in Chinese culture whilst maintaining a strong level of creativity and working with the local community. Total 110 people involved in 2016.
- **School exchange:** We helped Manchester Grammar School and Wuhan school in China with their foreign exchange project. 29 students visited China.
- Nov 2016, helped Novelist & Scriptwriter Qaisra Shahraz make a link to Chengdu University to translate her book "The Holy Woman" into Chinese and launched her translated Chinese book in China: Guanzhou, Wuhan, Chengdu and Beijing.
- **Chinese New Year:** We had a team of volunteers working on the Homeless project by providing 500 hot meals across Manchester and Salford. We collected and delivered from the food bank to 6 organisations across Manchester. We provided: 12 volunteers who worked on the coloured flags in Chinatown, 9 volunteers cleaning Chinatown before Chinese New Year, 8 volunteers worked at stall fundraise for MCC and 3 volunteers worked on the Chinese Archive Collection at Manchester Central Library's New Year event.
- Manchester Chinese Centre worked with the Westmill Company who donated 365 Amoy gifts bags to Manchester local charitable organizations and volunteers who work for the HOMELESS.
- Due to the local City Council funding cut, they were unable to support our art work and costumes for our Manchester Day Parade. We had to self-fund freelance artists to lead our volunteers. Also freelance workers to deal with the Chinese Archive

MANCHESTER CHINESE CENTRE

project for the Chinese New Year display at the Central Library in 2017 Chinese New Year.

- Ran educational Chinese workshops for local schools including kung fu fan, Chinese, origami, music, tai chi, lion dance, lantern making and weekly Chinese language lessons. A total of 12 schools were involved.
- We supported Chinese Artists Red Dragonfly who performed Chinese Drama and invited 4 Chinese Artists from Chengdu, ran art and craft workshops for local schools and community centres during the Chinese New Year.
- We supported the Chinese Cantonese Opera for the elderly (age 55-85). They ran this club every Tuesday 14:00-21:00 with about 50-60 members from Greater Manchester. We have improved our first-floor kitchen and allowed them to use the kitchen for making tea, coffee and light food.
- Our supplementary school, offered tuition in Cantonese and Mandarin languages up to GCSE level. The supplementary school is our core service offering weekend classes from age 3. In June 2016 we entered 9 children for the Chinese Stage 1-3 AQA exam, 20 pupils for GCSE Chinese and 11 for A level.
- Manchester City Council provided free an essential safeguarding course and First Aid for Manchester Chinese Centre management committee members, teachers, volunteers and staff.
- 2017, JCQ changed the GCE and GCSE exam system. AQA decided to close their Chinese Stage 1-3 exam which took us 3 years to build up. This was very disappointing.
- Sept 2016, MCC supplementary school increased to 352 children (age 3-16). The workload is impossible to cope with. We employed 1 full time member of staff to look after our finance Dept. 2 part-time staff to deal with school administration, and extra staff to manage the school reception on both Saturday and Sunday and a part-time cleaner. It is not possible to use volunteers to clean the school.
- First Chinese Bilingual Day Nursery opened on Sept 2016. We decided not to carry on with the Dragon Heart Free School project which was planned for a September 2016 opening; instead we have a Day Nursery. Dragon heart Day Nursery registered with OFSTED and Manchester City Council children's services in June 2016.
- The Manchester Chinese Centre together with WEA has successfully delivered a similar programme with Manchester Airport and the community centre, ESOL English and functional English. This has succeeded in engaging over 80 learners. These learners have progressed well and gained full time employment at the Duty Free shop and retail shops across Greater Manchester.
- The Manchester Chinese Centre and Training brokers train our freelance teachers to work as Practitioners and Management Level 3. They all gained employment in Day Nurseries, Nurseries and with agencies.

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Financial review

The attached statements show the current state of the Charity's finances, which the Trustees consider to be satisfactory. Total income in the year was £158,662 and total expenses £154,364 returning a surplus of £4,298. The major sources of income were education and interpreting services.

Dec 2016, we have 330 children from age 3-16 attending our school. The workload is impossible for us to cope. We employed 1 full time staff to deal with the interpreting service. Jenny deals with the interpreting companies. 2 Part-time staff to deal with school administration work. Extra staff to manage school reception on both Saturday and Sunday. Employed a part-time cleaner instead of volunteers.

It is vital, we have improved our school security system by installing CCTV and webcam system in whole building; has camera in each room. A front and back door Surveillance Camera with Audio and Speaker. Elderly Opera Club at the second floor could deal with doorbell instead of our staff.

Due to the local City Council funding cut, they are unable to support our Manchester Day Parade. We had to self-fund the freelance artistic work to our lead our volunteers to work on the Manchester Day Parade Art and craft; also, Chinese Archive project as well.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves as at 31st December 2016 was £54,387 of which £32,096 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of running costs (currently £45,000). The trustees consider that this level will provide sufficient funds to give stability to the services offered by the charity.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods / Ongoing projects

- We have had rental discount for the past 10 years. The landlord reviewed the rent in December 2015. The current rent is £28,075 per annum for the whole building. Sept

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- 2016 Dragon Heart Day Nursery opened as planned. The nursery could share part of rental and overheads.
- In 2017-18, the Supplementary School needs to invest heavily in manpower to deal with the new exam system and pupils. Without AQA Chinese exam stage 1-3, we must look into the Huban Chinese Government exam for young children.
- 2016, we have 60 young children who joined the Pinyin classes. Total: 352 children attending our School. To expand the school, we need to consider the building extension program or contact our next door neighbour The George House Trust.
- We have not increased school fee since 2015. 2017-18 we must improve the school fees which allowed us to invest in manpower. We are unable to register with OFSTED yet, there isn't funding for this requirement.
- To build better a database for our school, we need more staff.
- Developing a web chat group is essential for the parents and the local community
- We should combine all 4 of our websites as one to promote our work.
- Interpreting jobs has been bringing handsome income to support our overheads since 2009, but in 2014 most of the companies put their jobs online like a bidding system. This interpreting service will be dying out soon. We need to find other services to maintain our income.
- It is ideal to promote Childcare work for agents.
- We are planning to improve sport for Chinese children.
- Searching for new strategies for MCC development is vital.

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Manchester Chinese Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;

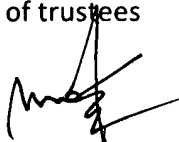
MANCHESTER CHINESE CENTRE

- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

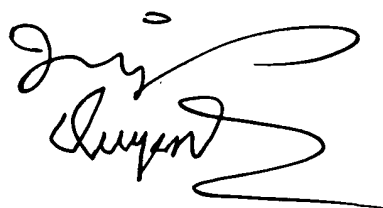
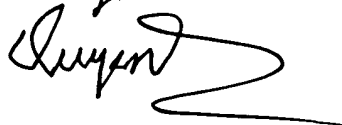
Cindy Mok. Trustee



Date: 4.8. 2017

JENNY WONG TRUSTEE.

LE QUYEN TRAN

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANCHESTER CHINESE CENTRE

I report on the accounts of the company for the year ended 31st December 2016, which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to 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.

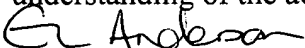
Independent examiner's statement

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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



EL Anderson MA FCA CTA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Date: 4th August 2017

STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2016

				Year Ended 31.12.16	Year Ended 31.12.15
INCOME FROM:	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Incoming Resources from Generated Funds					
Donations & Legacies		3,596	1,000	4,596	2,817
Investment Income		5		5	12
Other Trading Activities	5	71,998		71,998	71,505
Charitable Activities	4	82,063		82,063	123,133
TOTAL		157,662	1,000	158,662	197,467
EXPENDITURE ON:					
Raising Funds	6	(51,177)		(51,177)	(41,240)
Charitable Expenditure	7	(102,187)	(1,000)	(103,187)	(143,622)
TOTAL		(153,364)	(1,000)	(154,364)	(184,862)
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		4,298	-	4,298	12,605
Gross Transfers between funds	17	-	-	-	-
RECONCILIATION OF FUNDS		4,298	-	4,298	12,605
Total Funds Brought Forward		50,089	-	50,089	37,484
TOTAL FUNDS CARRIED F/W/D	17	54,387	-	54,387	50,089

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 17 form part of these accounts.

MANCHESTER CHINESE CENTRE

Co.Reg. No. 5641623

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BALANCE SHEET AS AT 31 DECEMBER 2016


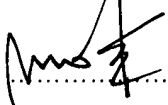
		2016 £	2015 £
FIXED ASSETS			
Tangible Fixed Assets	12	22,291	27,523
CURRENT ASSETS			
Stock	13	500	500
Debtors	14	16,548	22,406
Cash at Bank and in Hand		37,958	34,432
		<u>55,006</u>	<u>57,338</u>
LIABILITIES:			
Amounts falling due within one year	15	<u>(22,910)</u>	<u>(34,772)</u>
NET CURRENT ASSETS		32,096	22,566
		<u>54,387</u>	<u>50,089</u>
THE FUNDS OF THE CHARITY			
Restricted Funds	17	-	-
Unrestricted Funds	17	54,387	50,089
TOTAL CHARITY FUNDS		<u>54,387</u>	<u>50,089</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors 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.

Approved on behalf of the Board of Trustees:

Trustee Jenny Wong

Trustee Cindy Mok

Date: 4th August 2017

The notes on pages 12 to 17 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31st DECEMBER 2016

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH
FLOW FROM OPERATING ACTIVITIES

	2016 £	2015 £
Net movement in funds	4,298	12,605
Add back depreciation	8,583	7,754
Deduct investment income	(5)	(12)
Decrease/(increase) in debtors	5,858	(12,314)
Increase/(decrease) in creditors	(11,862)	1,357
Decrease/(increase) in stock	-	500
Net cash used in operating activities	6,872	9,890
Cash flows from investment activities:		
Interest	5	12
Purchase of fixed assets	(3,351)	(5,755)
Net cash provided by investing activities	(3,346)	(5,743)
 Increase/(decrease) in cash and cash equivalents during the year	 3,526	 4,147
 Cash and cash equivalents brought forward	 34,432	 30,285
Cash and cash equivalents carried forward	37,958	34,432

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Fee and grant income are reflected in the accounts when receivable. Grants are recognised when the conditions for their receipt have been met - this may be based on performance of a task or purchase of goods or services. Grants which relate to a specified future period are deferred. Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Operating income represents grants, contracts, tuition fees, rental and sundry income receivable.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 8.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 7.

(h) Tangible fixed assets and depreciation

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets). Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Leasehold Improvements	5 years
Fixtures, Fittings & Equipment	5 years
Computer Equipment	5 years

(i) Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is registered for VAT.

(j) Pensions

The trustees will implement an auto enrolment pension scheme in due course. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(k) Contingent liabilities

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

2 NET INCOME FOR THE YEAR

	2016 £	2015 £
This is stated after charging:		
Depreciation - owned assets	8,583	7,754
Independent Examiners Fees	1,245	1,245
Other financial services	-	-

3 TAX ON SURPLUS ON ORDINARY ACTIVITIES

(See taxation policy note above)

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Tuition & Exam Fees	73,151		73,151	67,948
Events & Workshops	5,471		5,471	5,157
Educational Exchange	-		-	42,685
Membership	770		770	1,470
Room Hire (Education)	2,386		2,386	4,435
Training	50		50	-
Book Sales	147		147	40
Other Income	88		88	1,398
	82,063	-	82,063	123,133

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
	£	£	£	£
Interpreting	69,689		69,689	71,470
Management & Use of Facilities	1,989		1,989	35
Administration fees	320		320	-
	<u>71,998</u>	<u>-</u>	<u>71,998</u>	<u>71,505</u>

6 COST OF RAISING FUNDS

	£	£	£	£
Fundraising Consultant	-		-	150
Salary Costs	1,808		1,808	285
Freelance Interpreters	48,849		48,849	40,303
Professional Indemnity Insurance	520		520	502
	<u>51,177</u>	<u>-</u>	<u>51,177</u>	<u>41,240</u>

7 EXPENDITURE

	Interpreting Service	Tuition & Workshops	Archive Project	Total 2016	Total 2015
	£	£	£	£	£
Freelance Tutors		20,777		20,777	21,900
Travelling Expenses	93	92		185	873
Training & Conferences	75	75		150	1,650
Teaching Materials		1,801		1,801	2,823
Exam Fees		2,950		2,950	5,797
CRB Checks & Work Permits	208	208		416	434
Venue Hire		240		240	267
Educational Exchanges		-		-	41,685
Publications & Subscriptions	26	26		52	70
Workshops & Activities		3,524		3,524	2,835
Archive Project Costs			2,250	2,250	-
Website & Advertising	175	175		350	-
Hospitality		1,025		1,025	845
Support Costs	20,245	47,237		67,482	63,169
Governance Costs	794	1,191		1,985	1,274
	<u>21,616</u>	<u>79,321</u>	<u>2,250</u>	<u>103,187</u>	<u>143,622</u>

8 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	<i>Basis of Apportionment</i>	General Support £	Governance £	Total £
Wages & Salaries	<i>Time Spent</i>	7,360		7,360
Pension Costs	<i>Time Spent</i>	17		17
Freelance Staff	<i>Time Spent</i>	10,360		10,360
Rent & Business Tax	<i>Space Used</i>	29,220		29,220
Heat, Light & Water	<i>Space Used</i>	1,537		1,537
Telephone	<i>Space Used</i>	1,112		1,112
Cleaning	<i>Space Used</i>	754		754
Printing, Postage & Stationery	<i>Space Used</i>	2,398		2,398
Insurance	<i>Space Used</i>	1,005		1,005
Repairs, Renewals & Maintenance	<i>Space Used</i>	1,563		1,563
Computer & Internet Expenses	<i>Space Used</i>	1,781		1,781
Minor Equipment	<i>Space Used</i>	761		761
Depreciation	<i>Space Used</i>	8,583		8,583
Donation		100		100
		419		419
Bad Debts		12		12
Book-keeping & Accountancy		500	1,260	1,760
Legal & Professional Fees			725	725
		<u>67,482</u>	<u>1,985</u>	<u>69,467</u>

9 STAFF NUMBERS AND COSTS

	2016 £	2015 £
Wages and Salaries	7,360	7,920
Social Security Costs	-	-
Pension Costs	17	-
	<u>7,377</u>	<u>7,920</u>
No employee earned £60,000 per annum or more.		
The charity employed 4 individuals during the year.		
The average number of employees by full time equivalent was:		
Management & Administration	1	1
Provision of Services	-	-
	<u>1</u>	<u>1</u>

The charity considers its key management personnel comprises the trustees and manager. The total employment benefits, including employer pension contributions of the key management personnel was £3,206 (previous year: £nil).
No employee earned £60,000 p.a. or more.

10 CAPITAL COMMITMENTS

Contracted for but not provided

£ nil £ nil

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016 (cont...)

11 TRUSTEES' REMUNERATION AND EXPENSES

Except as disclosed below no remuneration, directly or indirectly out of the funds of the charity, was paid or payable during the period, to any trustee or to any persons known to be connected with any of them.

Except as disclosed below no reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

One trustee Mrs J. Wong (Fortress Property) was paid £29,075 for rent of the premises for the year and £180 towards telephone costs.

Under the Memorandum of Association Paragraph 5e a director may be receive rent for premises let by the director if the amount of the rent and other terms of the lease are reasonable and proper. A rent review was carried out by Scanlans Chartered Surveyors in 2016 and established a market rent for the premises.

A salary of £3,200 was also paid to Mrs Jenny Wong and pension contribution of £6.

Under the Memorandum of Association Paragraph 5b a director may be employed by the charity, or enter into a contract for the supply of goods and services to the charity, other than for acting as a director.

12 TANGIBLE FIXED ASSETS

	Leasehold Improvements	Computers Equipment	Fixtures & Equipment	Total
COST	£	£	£	£
As At 1 January 2016	38,433	2,279	10,128	50,840
Additions	2,538		813	3,351
Disposals				-
At 31 December 2016	40,971	2,279	10,941	54,191
DEPRECIATION				
As At 1 January 2016	15,524	2,279	5,514	23,317
Charge for Year	7,329		1,254	8,583
Disposals				-
At 31 December 2016	22,853	2,279	6,768	31,900
NET BOOK VALUE				
At 31 December 2016	18,118	-	4,173	22,291
At 31 December 2015	22,909	-	4,614	27,523

13 STOCK

	2016 £	2015 £
Stock	500	500
	500	500

14 DEBTORS

	2016 £	2015 £
Other Debtors	14,608	20,769
Prepayments	1,940	1,637
	16,548	22,406

15 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Other Creditors	8,015	9,499
Other Taxes & Social Security Costs	6,846	18,508
Accruals	8,049	6,765
	22,910	34,772

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016 (cont...)

16 CONTINGENT LIABILITIES

At 31 December

2016	2015
£	£

-	-
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17 MOVEMENT IN FUNDS

	Balance at 1.1.16 £	Incoming £	Transfers £	Outgoing £	Balance at 31.12.16 £
Special Fundraising Collection		1,000		(1,000)	
RESTRICTED FUNDS	-	1,000	-	(1,000)	-

Members of the charity organised a special fundraising collection to return the remains of a Chinese refugee to his family.

UNRESTRICTED FUNDS

General	50,089	157,662		(153,364)	54,387
	50,089	157,662	-	(153,364)	54,387
TOTAL FUNDS	50,089	158,662	-	(154,364)	54,387

18 ANALYSIS OF CHARITABLE FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
RESTRICTED FUNDS:	-	-	-
UNRESTRICTED FUNDS:	22,291	32,096	54,387
	22,291	32,096	54,387

19 COMPANY STATUS

The charitable company is limited by guarantee and all members have agreed to contribute a sum not exceeding £10 in the event of a winding up.

20 CONTINGENT LIABILITIES

There were no contingent liabilities at 31st December 2016 (2015 £nil).

21 GOING CONCERN

The company's main source of income is tuition fees and interpreting services. The Trustees having regard to future budgets and the current level of reserves consider that it is appropriate to prepare the accounts on a going concern basis and, consequently the accounts do not include any adjustments that would be necessary if the funding sources should cease.

22 POST BALANCE SHEET EVENTS

The trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented.

23 CONTROLLING PARTIES

The company is under the joint control of the volunteer Board of Trustees named on Page 1.