

Company Registration Number - 2446695

The Charity Registration Number is :- 1001288

Chinese Wellbeing
Report and Accounts
31 March 2021

Chinese Wellbeing

Report and accounts for the year ended 31 March 2021

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Chinese Wellbeing

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Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021, which also comprises the Directors' Report required by the Companies Act 2006.

The Trustees present their annual report and accounts for the year ended 31 March 2021.

The Covid 19 pandemic and its global and national impact on all levels of society meant that we at Chinese Wellbeing needed to change our operational approach to all interactions with staff and service users. We commenced this process in January 2020 this included wearing of PPE, use of hand sanitisers and instructions to staff and service users on infection control. This was prior to any guidance being issued by Public Health and the local authority which came several weeks later.

One implication of the pandemic to us as a charity was that some grant funds became available to bid for, as Black, Asian and Minority Ethnic (BAME) communities were identified early on as being more vulnerable to Covid.

Consequently, applications for financial assistance from Trusts were made a priority for BAME organisations and we were able to secure some funds to enable us to respond to the extraordinary situation faced – as detailed later in this report.

We would like to record our gratitude to all those organisations who both funded and provided non-financial support to Chinese Wellbeing during the year. These include Lloyds Bank Foundation England and Wales, LCVS, Independent Age, PH Holt, The National Lottery Coronavirus Community Recovery, Community Foundation for Merseyside, Liverpool City Council, Power to Change.

There is no doubt that the increased financial support from several agencies allowed us to end the year with a small surplus and we carried deferred funds forward into the new year.

Despite the sterling work of care agencies throughout the pandemic it is disappointing to note local authorities are still paying a rate for the delivery of domiciliary care which is more than £4 below the UKHCA recommended hourly rate.

We continue to use our reach into the Chinese community for various engagement exercises for external agencies and to support housing associations.

Our unique ability to engage with the Chinese community for health and wellbeing issues is a strength which we continually strive to develop in an effort to remain sustainable.

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Chair's Overview

Chinese Wellbeing continues to benefit from a highly competent and dedicated complement of staff, and a supportive board of trustees. It remains a privilege for me to work with them, as Chair of the Trustees.

This annual report covers an enormously challenging period – arguably a period in which we have been required to face a situation which has not been faced since the great ‘Spanish ‘flu’ pandemic of 1918. In some ways the Chinese communities and Chinese Wellbeing have been better prepared than some; with the recent experience of SARS, and the excellent

communication through friends and family in China as events began to unfold in 2019, we at Chinese Wellbeing were able to move quickly to put in place operational procedures and also to secure some early supplies of basic PPE to ensure we protected both our staff and services

users. Despite that, COVID has had a great impact on the communities that we serve. There has been a growing problem of isolation as opportunities for face to face socialising have been

curtailed, and also many elderly Chinese people fear going out. Sadly, there has been an upsurge in anti-Chinese sentiment stoked by some politicians on the world stage, and that has resulted in some hate crime. This is something that needs to be addressed by the Police and others before it takes root.

In general, Chinese Wellbeing has shown itself to be adaptable and agile in the way in which it has addressed the situation. With the help of funders referenced earlier in this report, we have maintained and adapted our services – and for that I have to acknowledge the hard work and innovative approaches from our staff.

Notwithstanding the welcome specific funding that we have been able to secure in the light of COVID, funding remains an issue; as has been mentioned earlier, funding for domiciliary care packages falls significantly below that which is regarded as sustainable; this is an issue for Central Government to resolve.

We look forward to a new year, still wrestling with COVID and the impact of a number of years of central government imposed austerity – and the downstream costs to society that implies. But perversely, Chinese Wellbeing ends the year in a good position, ready to face the challenges ahead.

Andy Green

Chair of Trustees

CHINESE WELLBEING

2021

Chinese Wellbeing

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Trustees' Annual Report for the year ended 31 March 2021

Reference and administrative details

The charity name.

The legal name of the charity is:- Chinese Wellbeing.

The charity is also known by its operating name, Chinese Wellbeing.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1001288.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 27 November 1989

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

85-86 Staten Court

Tradewind Square, East Village, Duke Street

Liverpool, L1 5BG

Telephone 0151 709 2643

Email Address info@chinesewellbeing.co.uk Web address www.Chinesewellbeing.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Mr Andrew Michael Green

Mrs Polly Yee-Ling Green

Dr Simon Siu Man Kan

Mr Oscar Ip

Mrs Helen Owen

Mr James Crook

Mr Stephen Wong

Mr Kai Kwong Simon Wong

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

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Trustees' Annual Report for the year ended 31 March 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objectives of the charity are set out in the Memorandum of Association of 27th November 1989 as amended by the Extraordinary General Meeting of 5th November 1990, and incorporated in the Companies Act 2006 compliant revision of the Memorandum and Articles of Chinese Wellbeing of 2015. They are:

1. to promote the education of people in the principles and practice of good citizenship and service to the community
2. to promote and provide social services of a charitable nature for the benefit primarily but not exclusively of Chinese persons resident within the area with the objective of improving the conditions of life of the persons to whom such services are provided
3. to advance the education of unemployed persons, in particular those of Chinese origins, who are in need of assistance by providing them with vocational training

The main activities undertaken in relation to those purposes during the year.

Aims and Focus of Our Work:

Chinese Wellbeing delivers a suite of services that aim to:

- Enable independent living.
- Promote physical, mental, social and economic well-being.
- Support community involvement.
- Enable a better route for community engagement.
- Advocate on behalf of our clients - and help them develop and use their own voices.
- Provide information - to clients and about the needs of our client, to Government, local agencies and the community at large.

Ensuring that the Work of the Organisation Delivers our Aims:

The activities of Chinese Wellbeing are built around our experience and understanding of the specific needs of our clients which are driven by the following characteristics:

- Reluctance on the part of many in the community to seek help due to social stigma and lack of understanding about how the system works and what services are available.
- Problems in accessing and beneficially using mainstream services because of language difficulties and cultural barriers.
- A lack of knowledge and skills in self-care and self-support, particularly in the areas of mental health and preventing and managing chronic diseases.
- Social isolation due to language difficulties and disabilities, particularly amongst older people and those with learning difficulties and their carers.
- A lack of support and confidence to venture out of the 'Chinese Comfort Zone' and become involved in wider community activities.

To address these issues Chinese Wellbeing acts as a facilitator and conduit between its Service Users and their extended families and mainstream care services. We have continued to hold presentations, awareness sessions and consultation events with partners to educate the community in areas of health and wellbeing which have previously been difficult to access.

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Trustees' Annual Report for the year ended 31 March 2021

The main activities undertaken during the year to further the charity's purpose for the public benefit.

How our Activities Deliver Public Benefit.

The activities of Chinese Wellbeing provide public benefit directly through the support that it gives to its clients, but it also provides public benefit by providing a link between the Chinese community and other agencies so that they can fulfil their obligations more cost effectively and inclusively. All the activities that Chinese Wellbeing carries out are of a social or charitable nature, undertaken to further the charitable objectives of the organisation which are set out above.

Who has Used and Benefited from our Services?

Chinese Wellbeing provides services for the benefit primarily but not exclusively of Chinese people resident within the area of Merseyside. The direct beneficiaries of Chinese Wellbeing's activities are primarily those who consider themselves to be Chinese, but we also provide services to people who are not Chinese but are in need of support and are happy to receive that support from Chinese Wellbeing.

For the year ending March 2021, Chinese Wellbeing had regular contact with nearly 200 service users receiving Domiciliary Care, Personal Wellbeing Services or using Evergreen Wellbeing Club. The majority of direct service users are elderly and of Chinese origin, with an age range between 30 and 100 years. The gender balance of beneficiaries receiving personal care and support was approximately equal, while the beneficiaries using the club services were predominantly female. Generally, most service users live alone, speak little English and live with a range of chronic illnesses and disabilities. These factors made them more vulnerable to the Covid virus and its wide ranging effect on daily living.

More than ever our experience and knowledge of the Chinese Community enabled us to support other agencies and disseminate clear information for the local authorities, the NHS, Central Government, Registered Social Landlords and other charities.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives.

- Continue to develop Health and Wellbeing activities.
- Continue to explore commercial opportunities to generate revenue either as a one off project or preferably in a more sustainable service offering.
- We will consider all opportunities to apply our expertise across a wider geography.
- We will continue to work towards securing dedicated and customised space to enable our activities to be better provided and more easily accessed by our clients.
- We will seek to improve collaborative working with agencies with which we might have synergies.
- We will seek to develop successful services such as Tea House Reminiscence®, Personal Wellbeing Service and Evergreen Wellbeing Club
- Invest in training and recruitment.

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Trustees' Annual Report for the year ended 31 March 2021

The main achievements and performance of the charity during the year.

What Services and Activities were provided?

Services are delivered through the following key activities:

Domiciliary Care and Respite Services

This service provides personal care and support that is responsive and sensitive to the language and cultural needs of those who are elderly and /or with disabilities and living at homes or in other types of housing.

Bi-lingual staff and cultural awareness provide a specialised service which is not available elsewhere locally. This includes matching the languages and dialects of service users with care assistants, to ensure clear communication. During the year, despite very trying circumstances we continued to provide in excess of 400 hours per week in personal care services to the Community. Appropriate Personal Protective Equipment (PPE) was worn throughout the period and protocols put in place to prevent cross infection for the protection of service users and their families and our own staff.

Personal Wellbeing Service

This is a service introduced in April 2013 to replace the Supported Living Service which was de-commissioned by Liverpool City Council in March 2013.

The service provides a Personal Assistant to support the service user to sustain an independent life style whilst still living at home. The service is chargeable and whilst we had seen a dip in number of people using the service at the beginning of the year, which we attributed to the pandemic, the take-up of the service recovered to the numbers seen previously of up to 20 each month either on a regular contract or spot purchase.

Evergreen Wellbeing Club

The Evergreen Club manager adapted to the Covid lockdown and very quickly introduced online sessions which included singing, Pom-pom dancing, chair based exercises, cookery, arts and craft sessions keeping people connected and stimulated in a fun way.

Fortunately, the local authority grant remained at the previous year's level of £ 14k and this helped us to keep the team in place to deliver much needed support.

This included telephoning or messaging members every week to ensure the elderly members did not feel alone and isolated and to help with basic food supplies and other essentials if necessary. We were averaging 100 calls per week but were being asked if we could call more frequently and talk for longer by those with no other support mechanism.

Evergreen Wellbeing Club was used to facilitate many of the services developed through the following Covid Projects:

British Gymnastic Foundation Love to Move programme

An exercise programme originating from Japan and proven to improve cognitive functioning.

Pine Court Housing funded Chinese Wellbeing to work with Love to Move to successfully adapt the programme to a Chinese audience over a 12-week period.

Two members of the team successfully undertook the training and were licensed to deliver this programme, we commenced sessions funded by Pine Court Housing but these had to be suspended when the Covid lockdown was implemented.

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Covid Projects

Community Foundation for Merseyside –LCR Cares Helpline June- August

We successfully applied for funding to increase the capacity of our existing staff to enable an extension of our telephone contact service to reach those most in need during lockdown.

The majority of our service users do not speak English which provides a barrier to accessing mainstream services. The funding allowed us to increase online activities and develop flyers and posters which were distributed to all service users and throughout the community. Members were encouraged to pick up the phone and chat, in confidence, if they felt lonely or isolated.

Online and telephone forums such as Zoom and WeChat were used to raise awareness of hate crime and members encouraged to report incidents either directly to the police, third party reporting centres or Chinese Wellbeing Helpline, open 5 days per week. Chinese Wellbeing joined the National Hate Crime Initiative led by the Chinese Welfare Trust.

PH Holt

PH Holt provided funds to cover core costs (four months) to facilitate the adaptation of services to online forums and to help to alleviate the shortfall in income from PWS.

Independent Age

This grant enabled us to bring back our Personal Wellbeing Manager from furlough and recommence our crisis intervention work exacerbated due to the pandemic.

We had maintained regular phone contact with our most vulnerable service users but recognised the need to assess their mental wellbeing through face to face contact either in their home or the office subject to prevailing Covid restrictions.

Prior to the UK going in to lockdown, many of our services users started to withdraw from group activities due to news from China of the emerging pandemic. We were aware that we had a cohort of 60 service users who had not been able to access our online activities and stay connected. This funding enabled us to be more proactive to address the gaps in mainstream service provision.

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The National Lottery (TNL) Coronavirus Community Recovery Fund
Breaking Barriers Improving Minds:

Funding enabled the recruitment of a new member to the team and to increase capacity within existing staff teams including the return of a staff member from furlough. This improved our ability to respond to the emerging needs of our elderly community members as follows:

- Translated shielding letters to ensure understanding of the changing restrictions and the mainstream support available
- Provided essential updates to all members throughout lockdown on Covid 19 Government Guidance and checked individual understanding
- Upskilled members to improve digital access including education on internet safety protocols and emerging Covid 19 scams
- Enabled the continuation of a Mandarin/Cantonese Covid-19 Support helpline which included support for victims of hate crime
- Maintained weekly welfare telephone calls/doorstep visits and shopping for the most vulnerable.
- Introduced welfare checks at home to check on mental wellbeing and to help reduce feelings of social isolation and loneliness
- Supported with welfare benefit applications, Blue Badges, TV Licenses, Bus passes
- Delivered activity packs to encourage mental stimulation for those unable to access online activities
- Accompanied the elderly to testing sites and for vaccinations
- Delivered Christmas meals to the most vulnerable working in collaboration with The Florrie
- Part funded Chinese food parcels to the most vulnerable elderly service users in collaboration with The Florrie
- Part funded Chinese food parcels to the most vulnerable elderly service users in collaboration with The Consul General of the People's Republic of China.

We received Covid 19 guidance updates from Public Health England, Liverpool City Council, Liverpool Clinical Commissioning Group, Care Workforce, Care Quality Commission & Liverpool Community and Voluntary Service. The information was disseminated to community members through our contact system and wider networks. Publications and marketing messages in Chinese, when available, were circulated to staff teams and via digital networks.

TNL Covid 19 Community Led Organisations Recovery Scheme (CCLORS) Power to Change

The funding was used for the purchase of 20 tablets plus connectivity which enabled the development of a Tablet Loan Scheme so members could connect to our weekly online activities to reduce social isolation and loneliness and improve mental health and wellbeing.

Evergreen Club outputs for the year:

1 April 2020 - 31 March 2021

Total number of online sessions: 149

Total attendances 3,076

Total weekly Interventions i.e. telephone calls, texts, door step visits, emergency shopping trips, vaccination registrations, Covid testing, help with accessing the internet, medication collections 9,730

Tea House Reminiscence®

Tea House is a registered brand, and is a means of helping those with dementia and other memory problems. It provides a safe and memory-rich environment aimed at stimulating participants, sadly we had to suspend Tea House meetings at the start of lockdown and have not yet restarted sessions.

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Trustees' Annual Report for the year ended 31 March 2021

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Chinese Wellbeing is a company limited by guarantee and a registered charity. Membership of the organisation is open only to the Trustees and the business of Chinese Wellbeing is managed by the Trustees, who meet regularly as a Board. The trustees, act on a voluntary basis and are not in receipt of any remuneration from Chinese Wellbeing. The Articles of Association stipulate that there are to be at least 3, and no more than 15 trustees; The Board of Trustees currently numbers 8.

The Board meets on a regular 6-weekly cycle unless there are particular issues to be addressed that require additional meetings. During the period of the COVID pandemic, trustee meetings have been conducted via Zoom, as allowed for in our governance.

Advisors

The Articles of Association provide for the Board to maintain an advisory panel. In the course of the year, the organisation benefitted from retaining the services of a firm of solicitors for specific guidance in Employment Law.

Recruitment and Induction of Trustees

No new trustees were appointed in the course of the year. The difficulty in securing trustees with the appropriate skills and culture to contribute to the work of the organisation, remains a matter of concern. Trustee recruitment is an important factor and Chinese Wellbeing maintains a vigilance for prospective candidates

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	26,813	(12,139)
Unrestricted Revenue Funds available for the general purposes of the charity	262,434	235,621
Total Funds	262,434	235,621

Financial review of the position at the reporting date, 31 March 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. Approximately 77 % of our income derives from delivering domiciliary care on behalf of Liverpool City Council. The balance is made up of grants and individuals paying for services supporting independent living. We are continually assessing other potential areas for income generation.

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Policies on reserves.

Chinese Wellbeing has been very mindful of the risk to its operations arising from the recession and pressure on public funding. The Trustees consider it to be prudent in these circumstances to keep 3 months running costs in reserve and sufficient funds for potential redundancy payments £200,000

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

Chinese Wellbeing operates a prudent reserves policy, and a prudent investment policy. The Board of Trustees is mindful of the recent volatility and unreliability of financial products and has opted for the investment of its funds in low risk commercial products.

Details of The Independent Examiner

Tracey Pritchard BA FCA

Member of Institute of Chartered Accountants in England & Wales

255 Poulton Road

Wallasey

Merseyside

CH44 4BT

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Trustees' Annual Report for the year ended 31 March 2021

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

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Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 15 to 40.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 30 November 2021.

ANDY GREEN
Director and Trustee

Chinese Wellbeing

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 15 to 40 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 20.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 10, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Chinese Wellbeing

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2021 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Institute of Chartered Accountants in England & Wales;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

Tracey Pritchard BA FCA - Independent Examiner

Institute of Chartered Accountants in England & Wales

255 Poulton Road
Wallasey
Merseyside
CH44 4BT

This report was signed on 30 November 2021

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	1,549	114,050	115,599	54,405
Charitable activities	A2	400,446	-	400,446	391,654
Investments	A4	469	-	469	863
Other	A5	11,210	-	11,210	-
Total income	A	413,674	114,050	527,724	446,922
Expenditure on:					
Charitable activities	B2	386,861	114,050	500,911	459,061
Total expenditure	B	386,861	114,050	500,911	459,061
Net income for the year		26,813	-	26,813	(12,139)
Net income after transfers	A-B-C	26,813	-	26,813	(12,139)
Net movement in funds		26,813	-	26,813	(12,139)
Reconciliation of funds:-					
	E				
Total funds brought forward		235,621	-	235,621	247,760
Total funds carried forward		262,434	-	262,434	235,621

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 20 to 40 form an integral part of these accounts.

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2021

Chinese Wellbeing - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	4,519	49,886	54,405
Charitable activities	A2	391,654	-	391,654
Other trading activities	A3	-	-	-
Investments	A4	863	-	863
Other	A5	-	-	-
Total income	A	<u>397,036</u>	<u>49,886</u>	<u>446,922</u>
Expenditure on:				
Charitable activities	B2	409,175	49,886	459,061
Total expenditure	B	<u>409,175</u>	<u>49,886</u>	<u>459,061</u>
Net gains on investments	B4	-	-	-
Net income for the year		(12,139)	-	(12,139)
Transfers between funds	C	-	-	-
Net income after transfers		<u>(12,139)</u>	<u>-</u>	<u>(12,139)</u>
Net movement in funds		<u>(12,139)</u>	<u>-</u>	<u>(12,139)</u>
Reconciliation of funds:-	E			
Total funds brought forward		247,760	-	247,760
Total funds carried forward		<u>235,621</u>	<u>-</u>	<u>235,621</u>

All activities derive from continuing operations

The notes attached on pages 20 to 40 form an integral part of these accounts.

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2021

Chinese Wellbeing - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	26,813	(12,139)
Resources applied on functional fixed assets	-	(2)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>26,813</u>	<u>(12,141)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 20 to 40 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	235,621	-	235,621	247,760
Recognised gains and losses before transfers	<u>26,813</u>	-	<u>26,813</u>	<u>(12,139)</u>
	262,434	-	262,434	235,621
Closing revenue funds	<u>262,434</u>	<u>-</u>	<u>262,434</u>	<u>235,621</u>

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	262,434	-	262,434	235,621

The notes attached on pages 20 to 40 form an integral part of these accounts.

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2021

Chinese Wellbeing Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006

	2021 £	2020 £
Income		
Income from operations	516,045	446,059
Interest receivable	469	863
Other operating income	11,210	-
Gross income in the year before exceptional items	527,724	446,922
Gross income in the year including exceptional items	527,724	446,922
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	498,325	456,281
Depreciation and amortisation	966	1,280
Governance costs	1,620	1,500
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	500,911	459,061
Net income before tax in the financial year	26,813	(12,139)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	26,813	(12,139)
Retained surplus for the financial year	26,813	(12,139)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 20 to 40 form an integral part of these accounts.

Chinese Wellbeing - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	9	A2	3,071	4,037
Current assets		B		
Debtors	10	B2	25,335	11,077
Cash at bank and in hand		B4	302,883	242,963
Total current assets			<u>328,218</u>	<u>254,040</u>
Creditors: amounts falling due within one year	11	C1	<u>(68,855)</u>	<u>(22,456)</u>
Net current assets			259,363	231,584
The total net assets of the charity			<u>262,434</u>	<u>235,621</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

Unrestricted Revenue Funds	14	D3	262,434	235,621
			<u>262,434</u>	<u>235,621</u>
Designated Funds				
Total charity funds			<u>262,434</u>	<u>235,621</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 14.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

ANDY GREEN

Trustee

Approved by the board of trustees on 30 November 2021

The notes attached on pages 20 to 40 form an integral part of these accounts.

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

The Trustees examined the major strategic, business and operational risks that the charity faces. Following a review and assessment of these risks, the Trustees have formulated management policies and implemented internal controls to mitigate risks to the charity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2021

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	33.3 % straight line
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A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are measured at their settlement amount. A liability is recognised for the the amount the Charity anticipates it will pay to settle the deb or the amount it has received as an advance payment for goods or services it must provide.

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2021

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities. may need rewording.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2021 £	2020 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	966	1,280
Pension costs	9,477	9,095

6 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries	424,486	391,100
Employer's operating costs of defined contribution pension schemes	9,477	9,095
Total salaries, wages and related costs	433,963	400,195

The average number of full time and part time staff employed in the year was

33	33
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7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2021

8 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released in year	Received less released in year	Deferred at year end
	£	£	£	£
TNL Power to Change		(7,166)	7,400	234
Innovations in Dementia - DEEP	3,987		-	3,987
LCC Dementia Support	3,250			3,250
TNL Coronavirus Community Recovery Fund	-	(47,898)	48,738	840
Personal Wellbeing	5,000	(5,000)	-	-
LCCG(SMI project)	-	-	15,333	15,333
Total	12,237	(60,064)	71,471	23,644
			2021	2020
			£	£
These deferrals are included in creditors			23,644	12,237

<i>Prior Year</i>	Opening Deferrals	Released in years	Received less released in year	Deferred at year end
	£	£	£	£
Lloyds Bank Foundation E & W Transition project	18,273	(18,273)		-
Innovations in Dementia - DEEP	7,350	(3,363)		3,987
LCC Dementia Support			3,250	3,250
UWE	2,500	(2,500)		-
Personal Wellbeing	5,200	(200)		5,000
Total	33,323	(24,336)	3,250	12,237
			2020	2019
			£	£
These deferrals are included in creditors			12,237	33,323

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2021

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	-	76,671	-	76,671
Additions	-	-	-	-
At 31 March 2021	-	76,671	-	76,671
Depreciation				
At 1 April 2020	-	72,634	-	72,634
Charge for the year	-	966	-	966
At 31 March 2021	-	73,600	-	73,600
Net book value				
At 31 March 2021	-	3,071	-	3,071
At 31 March 2020	-	4,037	-	4,037
<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
02 April 2019	-	76,669	-	76,669
Additions	-	2	-	2
31 March 2020	-	76,671	-	76,671
Depreciation				
02 April 2019	-	71,354	-	71,354
Charge for the year	-	1,280	-	1,280
31 March 2020	-	72,634	-	72,634
Net book value				
31 March 2020	-	4,037	-	4,037
01 April 2019	-	5,315	-	5,315

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2021

10 Debtors

	2021	2020
	£	£
Trade debtors	22,462	7,709
Other debtors	2,873	3,368
	25,335	11,077

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	1,620	1,500
Deferred Income - Unrestricted & designated funds	35,000	-
Deferred Income - Restricted funds	23,644	12,237
PAYE, NIC VAT and other taxes	8,591	8,719
	68,855	22,456

12 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	235,621	247,760
Surplus after tax for the year	26,813	(12,139)
At 31 March 2021	262,434	235,621

13 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	3,071	-	-	3,071
Current Assets	328,218	-	-	328,218
Current Liabilities	(68,855)	-	-	(68,855)
	262,434	-	-	262,434

At 1 April 2020

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	4,037	-	-	4,037
Current Assets	254,039	-	-	254,039
Current Liabilities	(22,456)	-	-	(22,456)
	235,620	-	-	235,620

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2021

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 15 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	235,621	26,813	-	262,434
Total unrestricted and designated funds	235,621	26,813	-	262,434
Total charity funds	235,621	26,813	-	262,434

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021 £	2021 £	2021 £	2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	413,674	(386,861)	-	26,813
Restricted funds:-				
LCC Community Resource Grant	14,000	(14,000)	-	-
DHSC Infection Control Fund	13,759	(13,759)	-	-
PH Holt Grant	8,000	(8,000)	-	-
DHSC Workforce grant	2,569	(2,569)	-	-
TNL Coronavirus Community Recovery Fund	47,898	(47,898)	-	-
Personal wellbeing	5,000	(5,000)	-	-
TNL Power to Change	7,166	(7,166)	-	-
Independent Age	13,500	(13,500)	-	-
Community Foundation for Merseyside (LCR Cares)	2,158	(2,158)	-	-
	527,724	(500,911)	-	26,813

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2021

16 Analysis of expenditure of selected restricted funds over the year as shown in note 15

	2021
	£
<i>PH Holt Grant</i>	
Salary includes on costs	4,550
Contribution to rent	1,000
Insurance contribution	500
Telephone/Internet contribution	1,500
Professional fees	450
Total	<u>8,000</u>
<i>Independent Age</i>	
Salary includes on costs	13,500
Total	<u>13,500</u>
<i>TNL Power to Change</i>	
Equipment	5,789
Internet	383
Travel	994
Total	<u>7,166</u>
<i>Community Foundation for Merseyside (LCR Cares)</i>	
Salary includes on costs	2,158
Total	<u>2,158</u>
<i>TNL Coronavirus Community Recovery Fund</i>	
Salary includes on costs	25,784
Insurances	3,034
Computer costs	2,573
DBS	440
Food parcels/online activities	1,907
Internet/Phone	1,224
Licensing Zoom	244
Printing, postage and stationery	1,642
Project activities	885
Repairs and renewals	1,676
Professional services	2,100
Translation	1,224
Contribution to rent	4,000
Training	1,165
Total	<u>47,898</u>

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2021

17 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

18 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	1,549	-	1,549	2,519
Medicash	-	-	-	2,000
Total donations and gifts from individuals	1,549	-	1,549	4,519

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Prior year	4,519	-	4,519

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants from government and public bodies				
Small grants individually less than £1000	-	1,107	1,107	-
LCC Community Recourse Grant	-	14,000	14,000	14,000
UWE	-	-	-	2,500
LCC Dementia Support	-	-	-	9,750
DHSC Infection Control Fund	-	12,653	12,653	-
DHSC Workforce Grant	-	2,569	2,569	-
Community Foundation for Merseyside (LCR Cares)	-	2,158	2,158	-
TNL Power to Change	-	7,166	7,166	-
TNL Coronavirus Community Recovery Fund	-	47,898	47,898	-
Total public sector revenue grants	-	87,550	87,550	26,250
Revenue grants from government and public bodies - Prior Year analysis				
	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Prior Year	-	26,250	26,250	

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants and donations from non public bodies				
Pine Court Housing	-	-	-	2,000
Lloyds Bank Foundation England & Wales	-	-	-	18,273
Innovation in Dementia	-	-	-	3,363
Independent Age	-	13,500	13,500	-
Personal Wellbeing	-	5,000	5,000	-
PH Holt Grant	-	8,000	8,000	-
Total private sector revenue grants	-	26,500	26,500	23,636
Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis				
	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Prior Year	-	23,636	23,636	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	1,549	114,050	115,599	54,405
All the donations and gifts in the prior year were unrestricted.				
Prior year	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Total Donations, Grants and Legacies A1	4,519	49,886	54,405	

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

20 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading Domicilliary and other services	400,446	-	400,446	391,654
Total Primary purpose and ancillary trading	400,446	-	400,446	391,654

21 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading	400,446	-	400,446	391,654
Total from charitable activities A2	400,446	-	400,446	391,654

22 Investment income

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable	469	-	469	863
Total investment income A4	469	-	469	863

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	863	-	863

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

23 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
HMRC JRS grants	11,210	-	11,210	-
Total other income	11,210	-	11,210	-

A5

24 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Gross wages and salaries - charitable activities	343,165	81,320	424,486	391,100
Defined contribution pension costs - charitable activities	9,477	-	9,477	9,095
Travel and Subsistence - Charitable Activities	16,941	994	17,935	17,879
Marketing and advertising of charitable services	-	-	-	-
Recruitment expenses	-	-	-	-
Training costs	714	1,165	1,879	4,731
Costs of activities and events	3,991	4,016	8,006	7,381
Total direct spending	374,288	87,495	461,783	430,186

B2a

See below for split of prior year expenditure.

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Gross wages and salaries - charitable activities	347,470	43,630	391,100
Defined contribution pension costs - charitable activities	8,895	200	9,095
Travel and Subsistence - Charitable Activities	17,721	158	17,879
Training costs	4,731	-	4,731
Costs of activities and events	1,595	5,786	7,381
Total direct spending	380,412	49,774	430,186

B2a

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

25 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Cost of goods for primary purpose trading - Including movement in stock	-	-	-	-
Total charitable trading costs B2b	-	-	-	-

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Premises Expenses				
Rent payable under operating leases	3,000	5,000	8,000	8,000
Cleaning and waste management	-	-	-	19
Administrative overheads				
Telephone, fax and internet	40	2,724	2,764	2,383
Stationery and printing	513	1,642	2,155	2,426
Subscriptions to periodicals	205	245	450	711
Software licences and computer	1,458	10,388	11,846	3,612
Health and safety costs	3,345	-	3,345	1,117
Staff health plan	-	-	-	1,700
Liability and contents insurance	858	3,534	4,392	2,345
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	600	2,990	3,590	3,767
Financial costs				
Bank charges	-	-	-	15
Depreciation & Amortisation in total for the period	934	32	966	1,280
Support costs before reallocation	10,953	26,555	37,508	27,375
Total support costs - Current Year	10,953	26,555	37,508	27,375

The basis of allocation of costs between activities is described under accounting policies

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

<i>Prior Year</i>	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	Total Funds
	2021	2021	2020
	£	£	£
Premises Expenses			
Rent payable under operating leases	8,000	-	8,000
Cleaning and waste management	19	-	19
Administrative overheads			
Telephone, fax and internet	2,382	1	2,383
Stationery and printing	2,418	8	2,426
Subscriptions to periodicals	711	-	711
Software licences and computer expenses	3,612	-	3,612
Health and safety costs	1,033	84	1,117
Staff health plan	1,700	-	1,700
Liability and contents insurance	2,345	-	2,345
Professional fees paid to advisors			
Other legal and professional	3,767	-	3,767
Financial costs			
Bank charges	15	-	15
Depreciation & Amortisation in total for	1,261	19	1,280
Support costs before reallocation	27,263	112	27,375
Total support costs - Prior Year	27,263	112	27,375

The basis of allocation of costs between activities is described under accounting policies

27 Other Expenditure - Governance costs

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	1,620	-	1,620	1,500
Total Governance costs	1,620	-	1,620	1,500

All the expenditure in the prior year was unrestricted.

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

28 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2021	2021	2021	2020
		£	£	£	£
Total direct spending	B2a	374,288	87,495	461,783	430,186
Total charitable trading costs	B2b	-	-	-	-
Total support costs	B2d	10,953	26,555	37,508	27,375
Total Governance costs	B2e	1,620	-	1,620	1,500
Total charitable expenditure	B2	386,861	114,050	500,911	459,061
		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
<i>Prior Year</i>		2020	2020	2020	
		£	£	£	
Total direct spending	B2a	380,412	49,774	430,186	
Total charitable trading costs	B2b	-	-	-	
Total support costs	B2d	27,263	112	27,375	
Total Governance costs	B2e	1,500	-	1,500	
Total charitable expenditure	B2	409,175	49,886	459,061	

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

This analysis is classified by activity and not by conventional nominal descriptions.

28 Analysis of income by activity

	SOFA ref	2021 £	2020 -
Activity			
Income from charitable activities			
Luncheon Club		-	-
Chinese Wellbeing		13,921	5,952
Domiciliary Service		354,453	340,881
Personal Wellbeing		43,283	44,821
Total Income from charitable activities	A2	400,447	391,654
Summary of Total Income, including the items above			
Charitable activities	A2	400,447	391,654
Donations & Legacies	A1	115,599	54,406
Investment income	A4	469	863
Other income	A5	11,210	-
Total income as shown in the SOFA	A	527,725	446,923
Categories of income			
Income from exchange transactions		527,725	446,923

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

29 Analysis of charitable expenditure by activity

Activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Luncheon Club					
Direct costs	22,007	-	-	22,007	15,979
Administrative overheads	-	107	-	107	
Professional fees	-	-	-	-	104
Financial costs	-	17	-	17	19
Total Luncheon Club	22,007	124	-	22,131	16,102

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Chinese Wellbeing					
Direct costs	53,385	-	-	53,385	41,357
Charitable trading costs	-	-	-	-	-
Premises expenses	-	8,000	-	8,000	8,019
Administrative overheads	-	18,836	-	18,836	12,724
Professional fees	-	1,270	-	1,270	484
Financial costs	-	800	-	800	1,081
Overheads recharged	0	(20,632)	-	(20,632)	(19,986)
Total Chinese Wellbeing	53,385	8,274	-	61,659	43,679

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Domiciliary Service					
Direct costs	358,999	-	-	358,999	347,912
Premises expenses	-	-	-	-	-
Administrative overheads	-	5,993	-	5,993	1,570
Professional fees	-	2,320	-	2,320	3,179
Overheads recharged	-	18,053	-	18,053	17,766
Total Domiciliary Service	358,999	26,366	-	385,365	370,427

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Personal Wellbeing					
Direct costs	27,392	-	-	27,392	24,937
Administrative overheads	-	16	-	16	
Financial costs	-	149	-	149	194
Overheads recharged	-	2,579	-	2,579	2,220
Total Personal Wellbeing	27,392	2,744	-	30,136	27,351

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Total Luncheon Club	22,007	124	-	22,131	16,102
Total Chinese Wellbeing	53,385	8,274	-	61,659	43,679
Total Domiciliary Service	358,999	26,366	-	385,365	370,427
Total Personal Wellbeing	27,392	2,744	-	30,136	27,351
Total Overheads recharged	-	-	-	-	-
Total Governance costs as detailed in Note 27	-	1,620	-	1,620	1,500
Total charitable expenditure	461,783	39,128	-	500,911	459,061

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 28

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Luncheon Club	-	17	-	107	124
Chinese Wellbeing	1,620	800	-	7,474	9,894
Domiciliary Service	-	-	-	26,366	26,366
Personal Wellbeing	-	149	-	2,595	2,744
Grand Total	1,620	966	-	36,542	39,128

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2021 30 Analysis of non charitable expenditure by activity

Activity

<i>Governance costs</i>	Governance costs 2021 £	Governance costs 2020 £
Other Expenditure - Governance costs as detailed in Note 27	<u>1,620</u>	<u>1,500</u>