

Company Registration Number - 2446695

The Charity Registration Number is :- 1001288

Chinese Wellbeing
Report and Accounts
31 March 2024

Chinese Wellbeing

Report and accounts for the year ended 31 March 2024

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Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their annual report and accounts for the year ended 31 March 2024.

As with last year we would like to record our gratitude to those organisations who provided both financial and non-financial support during the year.

These include:

Postcode Neighbourhood Trust
Lloyds Bank Foundation England and Wales
Liverpool City Council
PH Holt
NHS Liverpool Clinical Commissioning Group
Independent Age
Central Liverpool PCN
Pine Court Housing Association
Healthwatch (Liverpool)
Merseycare NHS
NIHR Clinical Research Network

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.

Chair's Overview

A year of successes as well as challenges. Through the efforts of our dedicated staff, we have maintained high quality services through the Evergreen Wellbeing Club, Tea House Reminiscence@Liverpool Chinese Dementia Network, Liverpool City Council Community Champion -Phase 3, the extended Greenspace Project, Independent Age: Cost of Living Support Programme and NIHR Clinical Research Network.

However, we have had to withdraw from the delivery of Domiciliary Care and Respite Services. This was not a matter of choice; the much publicised crisis in Social Care funding meant that the City Council was unable to pay a viable rate for the provision of these services. This has been an ongoing problem over a number of years but with the steep increases in costs associated with national and global events post 2020, Chinese Wellbeing was faced with increased costs well above its ability to fund the gap between income and outgoings despite our rigorous approach to cost efficiency. There comes a point at which there is nothing left to cut. The shortfall which we were needing to fund was approaching £10,000 per month. The trustees' decision to pull out of the provision of these services was a very difficult one, particularly since we believe that support given to our clients kept them out of publicly funded health care and residential care at a fraction of the cost that would have to be borne by the public purse had they been in publicly funded healthcare and residential care institutions. And of course, the elderly people also had a better quality of life benefitting from culturally and linguistically appropriate support, keeping them mentally engaged and physically more active. We were also mindful of the loss of our cohort of well trained and committed homecare staff. The process of withdrawing from the delivery of these services was complicated by internal difficulties faced by the City Council, but we believe that in the end our pullback was implemented professionally and with the quality that earned us our 'outstanding' status from our Care Quality Commission reviews. It has nevertheless been a bitter pill to swallow.

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The 'fallback' position was that this care would move to a system of 'direct payments' where the responsibility to source, employ and manage the care providers would fall directly onto the elderly and their relatives or friends. We anticipate there being difficulties managing things like sickness stand-ins and cover when care givers return to China for example to fulfil family obligations there. Unfortunately, Chinese Wellbeing will not be in a position to provide direct support.

Notwithstanding these difficulties, Trustees are determined to continue to apply the wealth of experience and the brand status in support of the Chinese community in other ways, and build on the projects and active collaborations that we have in hand.

It only remains for me to acknowledge the support that we have had from funding partners and collaborators, and to thank them all. I'd also like to thank my fellow trustees and those who have agreed to act as board advisors to help bring in new energies and ideas.

Andy Green

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.

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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 2024 :-

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 2024

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.

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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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 and the Liverpool City Region. 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 2024, Chinese Wellbeing had regular contact with over 200 service users receiving Domiciliary Care, Personal Wellbeing Services, Independent Age Cost of Living Support or using Evergreen Wellbeing Club. The majority of direct service users are elderly and of Chinese origin, with an age range between 40 and 100 years. The gender balance of beneficiaries receiving personal care and support continues to remain 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.

Our long experience and wide knowledge of the Chinese Community enables 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 2024

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

We have for many years provided 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 home or in other types of housing. By doing so we have helped the local authority fulfil its statutory requirements to consider these issues when delivering care services, and we believe that we have also reduced costs to the public purse by keeping people out of publicly funded medical and residential facilities for longer as well as giving the elderly a better quality of life. Bilingual staff and cultural awareness ensured a specialised service which is not available elsewhere locally. However, despite Chinese Wellbeing having managed its finances and costs with extreme prudence, for many years, the hourly rate paid by the Local Authority has been insufficient to meet the full cost of care. That has meant that Chinese Wellbeing has had to subsidise the delivery of the service through fundraising and through our reserves. As a specialist provider, we are faced with some costs that major generic providers do not have, and also we do not have the economies of scale enjoyed by the larger providers. All providers have faced significantly increased costs, and with no uplift in the hourly rate offered, to properly reflect for example the National Living Wage, the gap between income and cost of service delivery has now become far too great to bridge – despite very strenuous efforts to keep costs as low as possible and seek other funding wherever possible. The Trustees key responsibility is for financial prudence and therefore they took the difficult decision to withdraw from home care. Notice of withdrawal from the service was given to the Local Authority as early as July 2023 but a failure to find alternative providers meant that service users were not fully transferred to alternative care until 1st March 2024. This also resulted in a number of redundancies in the Home Care Assistants team and a fundamental rethink of the scale, structure and activities of Chinese Wellbeing.

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 non-regulated activity via a Personal Assistant to support the service user to sustain an independent life style whilst still living at home and is chargeable.

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Evergreen Wellbeing Club

The year got off to a good start when we were presented with an award for 'Great and Valuable Services to the Community' presented by The High Sheriff of Merseyside, Lesley Martin-Wright. This was following a visit to the Club to see and hear first-hand about the positive impact our activities and support has on the lives of the elderly and vulnerable.

We were also pleased to welcome the Lord Lieutenant of Merseyside Mr Mark Blundell who was entertained by our members singing some of their favourite songs and had the chance to view member's latest art works.

The 'Healthy Life style sessions, included talks on cancer screening, vaccinations, lung cancer, NEA energy saving, Marie Curie End of Life talk, dementia, brain health, NIHR Clinical Research Network importance of health research, online scams, Lasting Power of Attorney's and Wills. Evergreen continued its' activities throughout the year both face to face and online which include singing, British Gymnastics Foundation Love to Move exercise programme, Pom-pom dancing, Nordic Walking, cookery, arts and craft sessions which keep people connected and stimulated. These sessions are very popular and attendance figures maintained high levels with members showing off some real artistic and creative talents. Our choir has grown in number and during the year performed to an audience at the Garden Theatre in Calderstones Park for Heritage Day which brought people together to celebrate their herit-age, community and history. In March, members performed at the Liverpool Dementia Action Alliance Dementia Information Day held at the Central Library. We have continued to run a Tablet Loan Scheme originally funded through TNL Power to Change. We have been able to offer data time for those without internet connectivity thanks to Vodafone and technical support to enable elderly members to join our online activities and re connect with friends.

Birthday and seasonal events such as Christmas and Chinese New Year are important to our Club members and the community in general. Special thanks to the Mayflower Restaurant for hosting this year's Chinese New Year celebrations.

Evergreen Club outputs for the year:

1 April 2023 – 31 March 2024

Total number of online and face to face sessions: 140

Total attendances: 2484

Total weekly Interventions i.e. telephone calls, texts, door step visits, emergency shopping trips, vaccination registrations, help with accessing the internet, medication collections: 5,533

NHS Health & Wellbeing Dementia Project

Tea House Reminiscence®/Liverpool Chinese Dementia Network

During the period we were pleased to have been able to continue our monthly Tea House Reminis-cence® and to further develop our pre and post diagnostic support services including our Chinese Dementia Support Network. Demand for our services continues to grow which is testament to the hard work of our bilingual Dementia Champions, Angel and Maggie in raising awareness of dementia and their efforts in reducing the social stigma which exists within the community. The Network is open to anyone who has memory problems or who has received a recent diagnosis and their family carers. Since commencing the services, we have re-established our partnership working with NHS Mersey Care and the Dementia Care Navigator team and have collaborated on a culturally appropriate post diagnostic support programme in Cantonese delivered over 7 sessions with the support of our Dementia Champions.

Tea House is a registered brand, and is open to anyone over the age of 55 years but particularly aimed at those living with dementia, or at risk of dementia and their family carers. It is a means of helping those with dementia and other memory problems. It provides a safe and memory-rich environment aimed at stimulating participants through a varied activity programme.

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Liverpool City Council Community Champion -Phase 3

The Community Champions (CCs) team was originally set up by Liverpool City Council to support community based programmes to tackle Covid 19, vaccination information, vaccine uptake and to engage with disproportionately impacted communities. During Phase 3 of the project, the focus of this work as directed by Liverpool Public Health was on childhood immunisations and vaccinations, cancer and mental health.

Health talks during the year included cancer screening and awareness supported by Central Liverpool PCN and North West Cancer Research. Our Community Champion helped to facilitate events supporting mental health and wellbeing. In collaboration with Cheshire & Wirral Partnership NHS Foundation Trust we arranged for the NHS Livewell Bus to be situated at the Chung Wah Super-market in June and October. Chinese Wellbeing staff team provided language support. The aim was to provide easy access to Covid-19 vaccines and physical health checks. These events were a success reporting a maximum turnout. Many thanks to Chung Wah Supermarket for supporting these events.

Greenspace Project – extended project

Funded through the Green Recovery Challenge Fund-connecting people back to nature, led by Mersey Forest in partnership with LCC, NHS, LJMU, Cheshire Wildlife Trust and the PATT Foundation. The Project provided the opportunity for Club members to explore new local green spaces. Members of the staff team undertook the necessary training and we were able to introduce Nordic Walking, with the appropriate equipment, which gave members the opportunity to learn new techniques and skills to promote and maintain fitness levels. This was extremely popular with members reporting feeling more active and socially connected.

Independent Age: Cost of Living Support Programme

Enables us to provide support to the over 65's to access welfare benefits and other cost of living initiatives such as energy savings and the Household Voucher Support Scheme.

NIHR Clinical Research Network – 5 staff members received training as Community Research Champions to help raise awareness within the community of the importance of engaging in health research. An NIHR funded community event was held in March and provided the opportunity to launch the initiative and introduce the Champions.

Plans for the Future

- 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®, Dementia Support Network, Personal Wellbeing Service and Evergreen Club.
- Invest in training and recruitment.

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Trustees' Annual Report for the year ended 31 March 2024

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Governance and Structure.

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.

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. We have in addition had support from Lloyds Bank Foundation Impact Support Programme through which we have been able to secure the services of a business consultant. Workshops have been held with senior management and the Board of Trustees including potential new trustees to help with the development of a new strategy including the restructure of staff teams and service provision following our exit from home care.

Recruitment and Induction of Trustees

No new trustees were appointed in the course of the year. However, through the Lloyds Bank Foundation Impact Support programme we have had support with our recruitment efforts from Reach Volunteering. As a result we received interest from 4 potential candidates who have attended Board meetings in an advisory capacity.

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	(53,907)	(65,972)
Unrestricted Revenue Funds available for the general purposes of the charity	161,760	215,667
Total Unrestricted Funds	161,760	215,667
Total Funds	161,760	215,667

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Financial review of the position at the reporting date, 31 March 2024 .

Income

In the last financial year approximately 63 % of our income derived 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.

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 in an amount in excess of £110,000 which reflects the reduced scale of operations.

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 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 2024

Statement of the Directors' and 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) 2019, 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.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 14 to 37.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, 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 01/10/ 2024.

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 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 14 to 37 for the year ended 31 March 2024 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) 2019, 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 19.

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

As described on page 11, 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 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

Attention is drawn to the accounting policy stating that, 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, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), . I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

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 2024 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 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) 2019, 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

Member of Institute of Chartered Accountants in England & Wales

255 Poulton Road
Address 2 insert on data work sheet row 37
Wallasey
Merseyside
CH44 4BT

This report was signed on 10/10/ 2024

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	28,729	84,482	113,211	76,454
Charitable activities	A2	327,296	-	327,296	344,190
Investments	A4	2,015	-	2,015	705
Total income	A	358,040	84,482	442,522	422,539
Expenditure on:					
Charitable activities	B2	411,947	84,482	496,429	488,511
Total expenditure	B	411,947	84,482	496,429	488,511
Net movement in funds		(53,907)	-	(53,907)	(65,972)
Reconciliation of funds:-					
Total funds brought forward	E	215,667	-	215,667	281,639
Total funds carried forward		161,760	-	161,760	215,667

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 19 to 37 form an integral part of these accounts.

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2024

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

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	14,575	61,879	76,454
Charitable activities	A2	344,190	-	344,190
Other trading activities	A3	1,190	-	1,190
Investments	A4	705	-	705
Other	A5	-	-	-
Total income	A	<u>360,660</u>	<u>61,879</u>	<u>422,539</u>
Expenditure on:				
Charitable activities	B2	426,632	61,879	488,511
Total expenditure	B	<u>426,632</u>	<u>61,879</u>	<u>488,511</u>
Net income after transfers		<u>(65,972)</u>	<u>-</u>	<u>(65,972)</u>
Net movement in funds		<u>(65,972)</u>	<u>-</u>	<u>(65,972)</u>
Reconciliation of funds:-				
Total funds brought forward	E	281,639	-	281,639
Total funds carried forward		<u>215,667</u>	<u>-</u>	<u>215,667</u>

All activities derive from continuing operations

The notes attached on pages 19 to 37 form an integral part of these accounts.

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2024

Chinese Wellbeing - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Resources applied on functional fixed assets	-	(53)
Net resources available to fund charitable activities	<u>-</u>	<u>(53)</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 19 to 37 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	215,667	-	215,667	281,639
Recognised gains and losses before transfers	<u>(53,907)</u>	<u>-</u>	<u>(53,907)</u>	<u>(65,972)</u>
	161,760	-	161,760	215,667
Closing revenue funds	<u>161,760</u>	<u>-</u>	<u>161,760</u>	<u>215,667</u>
Summary of funds	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	161,760	-	161,760	215,667
Total funds	<u>161,760</u>	<u>-</u>	<u>161,760</u>	<u>215,667</u>

The notes attached on pages 19 to 37 form an integral part of these accounts.

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2024

**Chinese Wellbeing
Income and Expenditure Account for the year ended 31 March 2024 as required by the
Companies Act 2006**

	2024	2023
	£	£
<i>Income</i>		
Income from operations	440,507	421,834
Interest receivable	2,015	705
Gross income in the year before exceptional items	442,522	422,539
Gross income in the year including exceptional items	442,522	422,539
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	494,298	486,339
Depreciation and amortisation	451	594
Governance costs	1,680	1,578
Total expenditure in the year	496,429	488,511
Net income before tax in the financial year	(53,907)	(65,972)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(53,907)	(65,972)
Gift Aid donations made	-	-
Retained surplus for the financial year	(53,907)	(65,972)

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 19 to 37 form an integral part of these accounts.

Chinese Wellbeing - Balance Sheet as at 31 March 2024

	SORP		2024	2023
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	1,409	1,860
Total fixed assets			<u>1,409</u>	<u>1,860</u>
Current assets		B		
Debtors	11	B2	11,896	12,302
Cash at bank and in hand		B4	164,347	239,400
Total current assets			<u>176,243</u>	<u>251,702</u>
Creditors: amounts falling due within one year	12	C1	<u>(15,892)</u>	<u>(37,895)</u>
Net current assets			160,351	213,807
The total net assets of the charity			<u>161,760</u>	<u>215,667</u>

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

Unrestricted Funds

Unrestricted Revenue Funds	15	D3	161,760	215,667
			<u>161,760</u>	<u>215,667</u>
Total charity funds			<u>161,760</u>	<u>215,667</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 13.

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 01/10/2024 2024

The notes attached on pages 19 to 37 form an integral part of these accounts.

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2024

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) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , 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) 2019, 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 2024

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 2024

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.

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

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	451	594
Pension costs	10,840	9,895

6 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	430,620	413,102
Employer's operating costs of defined contribution pension schemes	10,840	9,895
Total salaries, wages and related costs	441,460	422,997
<i>Numbers of full time employees or full time equivalents</i>	2024	2023
The average number of total staff employed in the year was	29	33
Engaged on charitable activities	29	33

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2024

7 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 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.

9 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Innovations in Dementia - DEEP	3,987	-	-	3,987
PH Holt	10,000	(10,000)	-	-
LCVS Health & Wellbeing	2,792	(2,792)	-	-
Community Forest Trust	2,165	(2,165)	-	-
LCC Comm Champion	6,250	(6,250)	-	-
Independent Age	-	-	3,043	3,043
Total	25,194	(21,207)	3,043	7,030

	2024	2023
	£	£
These deferrals are included in creditors	7,030	25,194

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	-	-	-	-
Innovations in Dementia - DEEP	3,987	-	-	3,987
PH Holt	-	-	10,000	10,000
LCVS Health & Wellbeing	-	-	2,792	2,792
Community Forest Trust	-	-	2,165	2,165
LCC Comm Champion	6,250	(6,250)	6,250	6,250
Total	10,237	(6,250)	21,207	25,194

	2023	2022
	£	£
These deferrals are included in creditors	25,194	10,237

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2024

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	-	76,820	-	76,820
At 31 March 2024	-	76,820	-	76,820
Depreciation				
At 1 April 2023	-	74,960	-	74,960
Charge for the year	-	451	-	451
At 31 March 2024	-	75,411	-	75,411
Net book value				
At 31 March 2024	-	1,409	-	1,409
At 31 March 2023	-	1,860	-	1,860
<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 April 2022	-	76,767	-	76,767
Additions	-	53	-	53
01 April 2023	-	76,820	-	76,820
Depreciation				
01 April 2022	-	74,366	-	74,366
Charge for the year	-	594	-	594
01 April 2023	-	74,960	-	74,960
Net book value				
01 April 2023	-	1,860	-	1,860
01 April 2022	-	2,401	-	2,401

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2024

11 Debtors

	2024	2023
	£	£
Trade debtors	5,146	5,658
Prepayments and accrued income	-	-
Other debtors	6,750	6,644
Deferred tax asset (see note 58)	-	-
	11,896	12,302

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	1,620	1,620
Deferred Income - Restricted funds	7,030	25,194
PAYE, NIC VAT and other taxes	5,154	6,209
Other creditors	2,088	4,872
	15,892	37,895

13 Income and Expenditure account summary

	2024	2023
	£	£
At 1 April 2023	215,667	281,639
Surplus after tax for the year	(53,907)	(65,972)
At 31 March 2024	161,760	215,667

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

At 31 March 2024

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,409	-	-	1,409
Current Assets	176,243	-	-	176,243
Current Liabilities	(15,892)	-	-	(15,892)
	161,760	-	-	161,760

At 1 April 2023

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,860	-	-	1,860
Current Assets	251,702	-	-	251,702
Current Liabilities	(37,895)	-	-	(37,895)
	215,667	-	-	215,667

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2024

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

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 16 £	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	215,667	(53,907)	-	161,760
Total unrestricted and designated funds	215,667	(53,907)	-	161,760
Total charity funds	215,667	(53,907)	-	161,760

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	358,040	(411,947)	-	(53,907)
<i>Restricted funds:-</i>				
LCC Community Resource Grant	14,000	(14,000)	-	-
Nordic Walking	750	(750)	-	-
LCC Comm Champion	25,000	(25,000)	-	-
LCVS Health & Wellbeing	15,357	(15,357)	-	-
Green Recovery	2,165	(2,165)	-	-
Pine Court Housing	2,000	(2,000)	-	-
PH Holt Foundation	10,000	(10,000)	-	-
Independent Age	15,210	(15,210)	-	-
	442,522	(496,429)	-	(53,907)

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2024

17 The purposes for which the funds as

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.

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 2024 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 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	2,403	-	2,403	2,370
Feeding Liverpool Food Aid	1,326	-	1,326	-
Total donations and gifts from individuals	3,729	-	3,729	2,370

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

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior year	2,370	-	2,370	
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants from government and public bodies				
LCC Community Resource Grant	-	-	-	500
Liverpool City Council	-	14,000	14,000	14,000
LCVS - NHS Health & Welbeing	-	15,357	15,357	9,773
LCC - Covid	-	-	-	1,206
LCC Comm Champion	-	25,000	25,000	25,000
UOW funding	-	-	-	3,400
Community Forrest Trust	-	2,165	2,165	8,000
Postcode Neighbourhood Trust	25,000	-	25,000	-
Total public sector revenue grants	25,000	56,522	81,522	61,879

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year	-	61,879	61,879	
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	750	750	-
Lloyds Bank Foundation England & Wales	-	-	-	2,250
Go Fund Me	-	-	-	9,955
Pine Court Housing Association	-	2,000	2,000	-
PH Holt	-	10,000	10,000	-
Independent Age	-	15,210	15,210	-
Total private sector revenue grants	-	27,960	27,960	12,205

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Prior Year	12,205	-	12,205

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

Total Donations, Grants and Legacies

		Unrestricted Funds	Restricted Funds	Current Year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
<i>Current year</i>					
Total Donations, Grants and Legacies	A1	28,729	84,482	113,211	76,454
<i>Prior year</i>					
Total Donations, Grants and Legacies	A1	14,575	61,879	76,454	

20 Income from charitable activities - Trading Activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
		2024 £	2024 £	2024 £	2023 £
<i>Current year</i>					
Primary purpose and ancillary trading					
Luncheon club monies		726	-	726	460
Domicilliary and other services		326,570	-	326,570	343,730
Total Primary purpose and ancillary trading		327,296	-	327,296	344,190
<i>Prior year</i>					
Primary purpose and ancillary trading					
Luncheon club monies		460	-	460	
Domicilliary and other services		343,730	-	343,730	
Total Primary purpose and ancillary trading		344,190	-	344,190	

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

21 Total Income from charitable activities

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2024	2024	2024	2023
	£	£	£	£
Total income from charitable trading	327,296	-	327,296	344,190
Income from funders	-	-	-	-
Total from charitable activities	327,296	-	327,296	344,190

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2023	2023	2023
	£	£	£
Total income from charitable trading	344,190	-	344,190
Income from funders	-	-	-
	344,190	-	344,190

22 Income from other, non charitable, trading activities

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2024	2024	2024	2023
	£	£	£	£
Trading activities to raise funds for the charity	-	-	-	1,190
Total from other activities	-	-	-	1,190

Income from other, non charitable, trading activities - Prior Year analysis

	Unrestricted	Restricted	Total Funds
	Funds	Funds	
Prior Year	1,190	-	1,190

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

23 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Bank Interest Receivable	2,015	-	2,015	705
Total investment income	2,015	-	2,015	705

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	705	-	705

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

24 Expenditure on charitable activities - Direct spending

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2024	2024	2024	2023
		£	£	£	£
Gross wages and salaries - charitable activities		347,173	83,447	430,620	413,102
Defined contribution pension costs - charitable activities		10,840	-	10,840	9,895
Travel and Subsistence - Charitable Activities		16,237	-	16,237	16,906
Marketing and advertising of charitable services		101	-	101	75
Training costs		1,641	-	1,641	1,935
Costs of activities and events		5,551	900	6,451	10,770
Total direct spending	B2a	381,543	84,347	465,890	452,683
<i>Prior Year</i>		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
		2023	2023	2023	
		£	£	£	
Gross wages and salaries - charitable activities		360,265	52,837	413,102	
Defined contribution pension costs - charitable activities		9,895	-	9,895	
Travel and Subsistence - Charitable Activities		16,839	67	16,906	
Marketing and advertising of charitable services		75	-	75	
Training costs		1,935	-	1,935	
Costs of activities and events		1,809	8,961	10,770	
Total direct spending	B2a	390,818	61,865	452,683	

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

25 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Premises Expenses				
Rent payable under operating leases	12,822	-	12,822	13,958
Administrative overheads				
Telephone, fax and internet	2,329	-	2,329	3,272
Stationery and printing	1,643	-	1,643	2,491
Membership subscriptions	332	122	454	677
Software licences and expenses	4,663	-	4,663	4,529
Health and safety costs	283	-	283	421
Liability and contents insurance	3,359	-	3,359	4,021
Equipment, repairs, expenses and maintenance	122	-	122	709
Licences & Permits	414	-	414	-
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	1,800	-	1,800	3,071
Financial costs				
Bank charges	519	-	519	507
Depreciation & Amortisation in total for	438	13	451	594
Support costs before reallocation	28,724	135	28,859	34,250
Total support costs - Current Year	28,724	135	28,859	34,250
The basis of allocation of costs between activities is described under accounting policies				
<i>Prior Year</i>	Current year	Current year	Prior Year	
	Unrestricted	Restricted	Total Funds	
	Funds	Funds	Total Funds	
	2023	2023	2023	
	£	£	£	
Premises Expenses				
Rent payable under operating leases	13,958	-	13,958	
Administrative overheads				
Telephone, fax and internet	3,272	-	3,272	
Stationery and printing	2,491	-	2,491	
Membership subscriptions	677	-	677	
Software licences and expenses	4,529	-	4,529	
Health and safety costs	421	-	421	
Liability and contents insurance	4,021	-	4,021	
Equipment, repairs, expenses and maintenance	709	-	709	
Professional fees paid to advisors				
Other legal and professional	3,071	-	3,071	
Financial costs				
Bank charges	507	-	507	
Depreciation & Amortisation in total for	580	14	594	
Support costs before reallocation	34,236	14	34,250	
Total support costs - Prior Year	34,236	14	34,250	

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 2024 as required by the SORP 2015

26 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	1,680	-	1,680	1,578
Total Governance costs	1,680	-	1,680	1,578
<i>Prior Year</i>	Prior Year	Prior Year	Prior Year	
	Unrestricted	Restricted	Total Funds	
	Funds	Funds		
	2023	2023	2023	
	£	£	£	
Independent Examiner's fees	1,578	-	1,578	
Total Governance costs	1,578	-	1,578	

27 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	381,543	84,347	465,890	452,683
Total support costs	B2d	28,724	135	28,859	34,250
Total Governance costs	B2e	1,680	-	1,680	1,578
Total charitable expenditure	B2	411,947	84,482	496,429	488,511
<i>Prior Year</i>		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
		2023	2023	2023	
		£	£	£	
Total direct spending	B2a	390,818	61,865	452,683	
Total support costs	B2d	34,236	14	34,250	
Total Governance costs	B2e	1,578	-	1,578	
Total charitable expenditure	B2	426,632	61,879	488,511	

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Activity analysis of Income and expenditure for the for the year ended 31 March 2024

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

28 Analysis of income by activity

Activity	SOFA ref	2024 £	2023 £
Income from charitable activities			
Luncheon Club		642	460
Chinese Wellbeing		5,050	4,065
Domiciliary Service		281,315	295,372
Personal Wellbeing		40,289	44,293
Total Income from charitable activities	A2	327,296	344,190
Income from other, non charitable, trading activities			
Fundraising activities		-	1,190
Total Income from other, non charitable, trading activities	A3	-	1,190
Summary of Total Income, including the items above			
Charitable activities	A2	327,296	344,190
Other activities	A3	-	1,190
Donations & Legacies	A1	113,211	76,454
Investment income	A4	2,015	705
Total income as shown in the SOFA	A	442,522	422,539
Categories of income			
Income from exchange transactions		442,522	422,539
		442,522	422,539

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

29 Analysis of charitable expenditure by activity

Activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
<i>Luncheon Club</i>					
Direct costs	14,955	-	-	14,955	26,919
Administrative overheads	-	122	-	122	-
Financial costs	-	13	-	13	14
Total Luncheon Club	14,955	135	-	15,090	26,933

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
<i>Chinese Wellbeing</i>					
Direct costs	67,821	-	-	67,821	54,849
Premises expenses	-	12,822	-	12,822	13,958
Administrative overheads	-	9,092	-	9,092	11,885
Professional fees	-	1,800	-	1,800	1,800
Financial costs	-	880	-	880	1,087
Overheads recharged	(1,688)	(23,714)	-	(25,402)	(28,660)
Total Chinese Wellbeing	66,133	880	-	67,013	54,919

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
<i>Domiciliary Service</i>					
Direct costs	360,215	-	-	360,215	345,432
Administrative overheads	-	3,969	-	3,969	4,215
Professional fees	-	-	-	-	1,271
Overheads recharged	1,688	18,634	-	20,322	22,928
Total Domiciliary Service	361,903	22,603	-	384,506	373,846

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Personal Wellbeing					
Direct costs	22,899	-	-	22,899	25,484
Administrative overheads	-	84	-	84	20
Financial costs	-	77	-	77	-
Overheads recharged	-	5,080	-	5,080	5,732
Total Personal Wellbeing	22,899	5,241	-	28,140	31,236

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Total Luncheon Club	14,955	135	-	15,090	26,933
Total Chinese Wellbeing	66,133	880	-	67,013	54,919
Total Domiciliary Service	361,903	22,603	-	384,506	373,846
Total Personal Wellbeing	22,899	5,241	-	28,140	31,236
Total Governance costs as detailed in Note 26	-	1,680	-	1,680	1,578
Total charitable expenditure	465,890	30,539	-	496,429	488,511

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 27

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Luncheon Club	-	13	-	122	135
Chinese Wellbeing	1,680	880	-	-	2,560
Domiciliary Service	-	-	-	22,603	22,603
Personal Wellbeing	-	77	-	5,164	5,241
Grand Total	1,680	970	-	27,889	30,539

30 Analysis of non charitable expenditure by activity

Governance costs	Governance costs 2024	Governance costs 2023
	£	£
Other Expenditure - Governance costs as detailed in Note 26	1,680	1,578

