

Company Registration Number - 2446695

The Charity Registration Number is :- 1001288

Chinese Wellbeing
Report and Accounts
31 March 2025

Chinese Wellbeing

Report and accounts for the year ended 31 March 2025

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	11
Independent Examiner's Report	12
<i>Funds Statements:-</i>	
Statement of Financial Activities	14
Statement of Financial Activities - Prior Year statement	15
Movements in funds	16
Income and Expenditure account	17
Balance sheet	18
Notes to the accounts	19

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their annual report and accounts for the year ended 31 March 2025.

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:

Lloyds Bank Foundation England and Wales

Liverpool City Council

PH Holt

NHS Liverpool ICB

Independent Age

Pine Court Housing Association

Healthwatch (Liverpool)

Merseycare NHS

Power of Music

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.

Chairs Overview

Chinese Wellbeing has continued to adapt to a challenging financial environment, pursuing its strategy of bringing its costs in line with reduced income. As reported last year, it was necessary for us to withdraw from the delivery of Domiciliary Care and Respite Services since the City Council was unable to pay a viable rate for the delivery of these services; the rate offered to service providers was well below the rate recommended by the National Homecare Association. Chinese Wellbeing had been subsidising the provision of these services in Liverpool for many years, but the subsidy was approaching £5,000 per month and the gap was not bridgeable through fundraising. This presented us with some major challenges, since this contract was a key source of funding for our core costs. However, our prudence in previous years coupled with support from other funders provided us with the means to adapt over a period of time.

Note 6 in our accounts shows £13,584 redundancy costs. These relate to the restructuring following the withdrawal from domiciliary care; there are no further redundancy commitments outstanding at the balance sheet date.

As part of our focus on costs, we also looked at our accommodation needs; whilst we had benefited from a generous arrangement with our landlord for the Staten Court premises, with rising service charges these were no longer affordable – or indeed required. With the help of our Trustee Jim Crook, we were able to secure more suitable accommodation at Toxteth TV.

We end this year as a financially viable organisation, but with more to be done over the forthcoming 2 years.

This has been a painful process, with the loss of dedicated and highly competent staff, the reduction in services to some clients, and more emphasis on paid-for services.

Nevertheless, Chinese Wellbeing has continued to deliver a range of services and projects, either free-standing or in collaboration with partners. And as I said last year, the Trustees are determined to apply the wealth of experience and the status of the Chinese Wellbeing brand, in support of the Chinese community, building on the projects and collaborations that we have in hand as well as in new directions consistent with our objectives.

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2025

In common with many voluntary sector organisations, Chinese Wellbeing has found it difficult to attract new Trustees, especially those who funding organisations would regard as bringing 'lived experience' to the board. I was therefore particularly pleased to be able to welcome Dr Xiaoxiao Hou as a new board member in the course of the year. The search continues for others with the necessary skills and attributes to add to our board to guide the future development of the charity. In addition I should also acknowledge the support and contribution from board advisors Tim Passey and Arnas Tamasauskas. Both have made available invaluable skills and experience.

I should also acknowledge and thank our former Chief Executive. As part of his plan for restructuring, Colin proposed the deletion of the Chief Executive post; the board accepted this with reluctance, and my Chair's report would be lacking if it were not to note the huge contribution that Colin has made to the development of Chinese Wellbeing and the high regard in which it is held. Thank You Colin for your input as CEO and for your ongoing support as a volunteer .

Di has stepped up as Chief Operating Officer, with other adjustments to core staff as budget and workload demand.

In conclusion, my thanks to all fellow Trustees, our Board Advisors, to our staff, and to our supporters and collaborators.

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.

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2025

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

37 - 45 Windsor Street

Liverpool, L8 1XE

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:-

23 Argyle Street

Liverpool

L1 5BL

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

XiaoXiao Hou - appointed 09/05/2024

The following persons served as Trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period were as shown above.

All the trustees are also members of the charity.

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

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2025

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.

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2025

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.

The majority of direct service users are of Chinese origin, with an age range between 55 and 95 years. The gender balance of 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.

We would also point out that the wider society and its institutions also benefit from our services. Chinese Wellbeing champions integration and encourages members of the Chinese community to engage; it enables social care and healthcare agencies to reach harder to access communities, thus fulfilling their own objectives and targets. Also, by enabling independent living for longer, Chinese Wellbeing helps reduce costs associated with earlier and longer hospital and care facility stays.

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.

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.
- Invest in training and recruitment.

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2025

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:

Personal Wellbeing Service

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

Evergreen Wellbeing Club

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, crown green bowling, online arts and craft sessions which all help to keep people connected and stimulated.

The 'Healthy Life style sessions, included talks on cancer screening, vaccinations, energy savings, dementia, brain health, online scams, mental health, Lasting Power of Attorney's and Wills.

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.

The Power of Music Fund: Music for All Grant Award

We were successful in our application for a grant for the further development and expansion of our dementia friendly choir. During the year the choir performed at the following events accompanied by Nannan Lu and our Trustee, Dr Xiaoxiao Hou on the guzheng:

Mental Health Awareness Day at Liverpool Central Library.

Evergreen Club Chinese New Year Celebration- A special performance attended by Merseyside Police officers, neighborhood managers, and distinguished guests. Participants proudly sang traditional Chinese New Year songs, embracing their heritage while connecting with the wider Liverpool community.

BBC Radio Merseyside Dementia Information event.

Special thanks to Dr Xiaoxiao Hou for her continued support and musical direction.

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 Reminiscence® 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 bi-lingual Dementia Champions, Angel, Maggie and Julie 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. Members of the Network completed the pilot Post Diagnostic Support Programme developed by Mersey Care but which was culturally adapted with support from Chinese Wellbeing. The programme was delivered in Cantonese and was well received. Mersey Care has now invited both Maggie and Angel to attend their Cognitive Stimulation Therapy training later in the year.

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 memoryrich environment aimed at stimulating participants through a varied activity programme.

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2025

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 is on childhood immunisations and vaccinations, cancer, cardiovascular disease and mental health.

Our CC helped to facilitate events supporting mental health and wellbeing and the health talks mentioned above. In collaboration with Cheshire & Wirral Partnership NHS Foundation Trust our CC made arrangements for the NHS Livewell Bus to be situated at the Chung Wah Supermarket in China Town on 6 occasions throughout the year. Chinese Wellbeing staff team provided language support. The aim was to provide easy access to seasonal vaccinations, physical health checks and for the first time, cervical screening. These events were considered a success with higher than anticipated numbers. Many thanks to Chung Wah Supermarket for supporting these events.

Independent Age: Cost of Living Support Programme

Enabled 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. Funding ended under this grant in October 2024.

Independent Age: Older People's Fund

We were delighted to have been awarded a new grant from Independent Age to provide cost of living support to women over 65 from racially minoritised groups. The funding will enable Chinese Wellbeing to expand our bilingual welfare benefit support service further afield.

The grant commenced in February 2025 and is for a period of 3 years.

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2025

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 9.

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. The Board has been further strengthened with support from Special Advisors Tim Passey, Arnas Tamasauskas and Colin Ling who continues to support the organization on a voluntary basis since stepping down as CEO in May 2024.

Recruitment and Induction of Trustees

Following our recruitment efforts through Reach Volunteering in the previous year, we appointed a new trustee Xiaoxiao Hou in July 2024.

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	(10,933)	(53,907)
Unrestricted Revenue Funds available for the general purposes of the charity	150,827	161,760
Total Unrestricted Funds	150,827	161,760
Total Funds	150,827	161,760

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2025

Financial review of the position at the reporting date, 31 March 2025 .

Income

The withdrawal from domiciliary care was completed March 2024. In the last financial year approximately 34 % of our income derived from delivering community support under a Direct Payment and supporting carers under the Carers Voucher Scheme on behalf of Liverpool City Council.

Grant income accounted for 47.5% with the balance being made up of individuals paying for services supporting independent living and translation and interpretation services mainly for key stakeholders. We are continually assessing other potential areas for income generation.

Policies on reserves.

Reserves Policy

Chinese Wellbeing has been very mindful of the risk to its operations arising from 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 of an amount in excess of £110,000.

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 Member of Institute of Chartered Accountants in England & Wales

255 Poulton Road

Wallasey

Merseyside

CH44 4BT

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2025

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 38.

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 5 NOV 2025.

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 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 14 to 38 for the year ended 31 March 2025 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 2025 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 5/11/ 2025

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, 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
		2025	2025	2025	2024
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	9,367	102,222	111,589	113,211
Charitable activities	A2	137,915	-	137,915	327,296
Investments	A4	1,443	-	1,443	2,015
Total income	A	148,725	102,222	250,947	442,522
Expenditure on:					
Charitable activities	B2	159,633	102,222	261,855	496,429
Total expenditure	B	159,658	102,222	261,880	496,429
Net movement in funds		(10,933)	-	(10,933)	(53,907)
Reconciliation of funds:-					
Total funds brought forward	E	161,760	-	161,760	215,667
Total funds carried forward		150,827	-	150,827	161,760

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 38 form an integral part of these accounts.

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2025

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

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:				
Donations & Legacies	A1	28,729	84,482	113,211
Charitable activities	A2	327,296	-	327,296
Other trading activities	A3	-	-	-
Investments	A4	2,015	-	2,015
Other	A5	-	-	-
Total income	A	<u>358,040</u>	<u>84,482</u>	<u>442,522</u>
Expenditure on:				
Charitable activities	B2	411,947	84,482	496,429
Total expenditure	B	<u>411,947</u>	<u>84,482</u>	<u>496,429</u>
Net income after transfers		<u>(53,907)</u>	<u>-</u>	<u>(53,907)</u>
Net movement in funds		<u>(53,907)</u>	<u>-</u>	<u>(53,907)</u>
Reconciliation of funds:-				
Total funds brought forward	E	215,667	-	215,667
Total funds carried forward		<u>161,760</u>	<u>-</u>	<u>161,760</u>

All activities derive from continuing operations

The notes attached on pages 19 to 38 form an integral part of these accounts.

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2025

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	161,760	-	161,760	215,667
Recognised gains and losses before transfers	<u>(10,933)</u>	<u>-</u>	<u>(10,933)</u>	<u>(53,907)</u>
	150,827	-	150,827	161,760
Closing revenue funds	<u>150,827</u>	<u>-</u>	<u>150,827</u>	<u>161,760</u>

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	150,827	-	150,827	161,760
Total funds	<u>150,827</u>	<u>-</u>	<u>150,827</u>	<u>161,760</u>

Restricted grants of £34,147 were received in advance and have been carried forward as deferred income (see note 9).

The notes attached on pages 19 to 38 form an integral part of these accounts.

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2025

**Chinese Wellbeing
Income and Expenditure Account for the year ended 31 March 2025 as required by the
Companies Act 2006**

	2025 £	2024 £
Income		
Income from operations	249,504	440,507
Interest receivable	1,443	2,015
Gross income in the year before exceptional items	<u>250,947</u>	<u>442,522</u>
Gross income in the year including exceptional items	<u>250,947</u>	<u>442,522</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	260,012	494,298
Depreciation and amortisation	343	451
Governance costs	1,500	1,680
Total expenditure in the year	<u>261,880</u>	<u>496,429</u>
Net income before tax in the financial year	(10,933)	(53,907)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>(10,933)</u>	<u>(53,907)</u>
Gift Aid donations made	-	-
Retained surplus for the financial year	<u>(10,933)</u>	<u>(53,907)</u>

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 38 form an integral part of these accounts.

Chinese Wellbeing - Balance Sheet as at 31 March 2025

	Note	SORP Ref	2025 £	2024 £
Fixed assets				
Tangible assets	10	A A2	1,066	1,409
Total fixed assets			<u>1,066</u>	<u>1,409</u>
Current assets				
Debtors	11	B B2	13,497	11,896
Cash at bank and in hand		B4	173,665	164,347
Total current assets			<u>187,162</u>	<u>176,243</u>
Creditors: amounts falling due within one year	12	C1	<u>(37,401)</u>	<u>(15,892)</u>
Net current assets			149,761	160,351
The total net assets of the charity			<u>150,827</u>	<u>161,760</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	150,827	161,760
			<u>150,827</u>	<u>161,760</u>
Total charity funds			<u>150,827</u>	<u>161,760</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 5 NOV 2025

The notes attached on pages 19 to 38 form an integral part of these accounts.

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2025

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 2025

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
---------------------	----------------------

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 2025

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

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	343	451
Pension costs	5,549	10,840

6 Staff costs and emoluments

<i>Salary costs</i>	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	206,478	430,620
Employer's operating costs of defined contribution pension schemes	5,549	10,840
Redundancy Payment	13,584	-
Total salaries, wages and related costs	225,611	441,460

<i>Numbers of full time employees or full time equivalents</i>	2025	2024
The average number of total staff employed in the year was	19	29
Engaged on charitable activities	19	29

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 2025

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
LCC Community Champion	-	-	12,500	12,500
Independent Age Cost of Living	3,043	(3,043)	-	-
NIHR	-	-	4,500	4,500
Independent Age Older People's Fund	-	-	13,160	13,160
Total	7,030	(3,043)	30,160	34,147

	2025	2024
	£	£
These deferrals are included in creditors	34,147	7,030

<i>Prior 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 Community Champion	6,250	(6,250)	-	-
Independent Age Cost of Living	-	-	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

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2025

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	-	76,820	-	76,820
At 31 March 2025	<u>-</u>	<u>76,820</u>	<u>-</u>	<u>76,820</u>
Depreciation				
At 1 April 2024	-	75,411	-	75,411
Charge for the year	-	343	-	343
At 31 March 2025	<u>-</u>	<u>75,754</u>	<u>-</u>	<u>75,754</u>
Net book value				
At 31 March 2025	<u>-</u>	<u>1,066</u>	<u>-</u>	<u>1,066</u>
At 31 March 2024	<u>-</u>	<u>1,409</u>	<u>-</u>	<u>1,409</u>
<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 April 2023	-	76,820	-	76,820
Additions	-	-	-	-
31 March 2024	<u>-</u>	<u>76,820</u>	<u>-</u>	<u>76,820</u>
Depreciation				
01 April 2023	-	74,960	-	74,960
Charge for the year	-	451	-	451
31 March 2024	<u>-</u>	<u>75,411</u>	<u>-</u>	<u>75,411</u>
Net book value				
31 March 2024	<u>-</u>	<u>1,409</u>	<u>-</u>	<u>1,409</u>
01 April 2023	<u>-</u>	<u>1,860</u>	<u>-</u>	<u>1,860</u>

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2025

11 Debtors

	2025	2024
	£	£
Trade debtors	7,697	5,146
Other debtors	5,800	6,750
	<u>13,497</u>	<u>11,896</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,635	1,620
Deferred Income - Restricted funds	34,147	7,030
PAYE, NIC VAT and other taxes	505	5,154
Other creditors	1,114	2,088
	<u>37,401</u>	<u>15,892</u>

13 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	161,760	215,667
Surplus after tax for the year	(10,933)	(53,907)
At 31 March 2025	<u>150,827</u>	<u>161,760</u>

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

At 31 March 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,066	-	-	1,066
Current Assets	153,015	-	34,147	187,162
Current Liabilities	(3,254)	-	(34,147)	(37,401)
	<u>150,827</u>	<u>-</u>	<u>-</u>	<u>150,827</u>

At 1 April 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,409	-	-	1,409
Current Assets	169,213	-	7,030	176,243
Current Liabilities	(8,862)	-	(7,030)	(15,892)
	<u>161,760</u>	<u>-</u>	<u>-</u>	<u>161,760</u>

Restricted grants of £34,147 were received in advance and have been carried forward as deferred income (see note 9).

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2025

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

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 16 £	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	161,760	(10,933)	-	150,827
Total unrestricted and designated funds	161,760	(10,933)	-	150,827
Total charity funds	161,760	(10,933)	-	150,827

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025 £	2025 £	2025 £	2025 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	148,725	(159,658)	-	(10,933)
<i>Restricted funds:-</i>				
LCC Community Resource Grant	15,514	(15,514)	-	-
Salford Royal NHS Trust	500	(500)	-	-
NIHR	500	(500)	-	-
LCC Community Champion	17,500	(17,500)	-	-
LCVS Health & Wellbeing	25,231	(25,231)	-	-
University of Liverpool	1,620	(1,620)	-	-
Pine Court Housing Association	1,500	(1,500)	-	-
PH Holt	10,000	(10,000)	-	-
Independent Age Older People's Fund	6,581	(6,581)	-	-
Independent Age Cost of Living	3,043	(3,043)	-	-
Independent Age - Cost of Living 2	18,253	(18,253)	-	-
Power of Music	1,980	(1,980)	-	-
	250,947	(261,880)	-	(10,933)

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2025

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 2025 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 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	3,037	-	3,037	2,403
Feeding Liverpool Food Aid	-	-	-	1,326
Total donations and gifts from individuals	3,037	-	3,037	3,729

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

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Prior year	3,729	-	3,729	
	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants from government and public bodies				
Liverpool City Council	-	15,514	15,514	14,000
LCVS - NHS Health & Wellbeing	-	25,231	25,231	15,357
LCC Community Champion	-	17,500	17,500	25,000
Salford Royal NHS Trust	-	500	500	-
Community Forest Trust	-	-	-	2,165
NIHR	-	500	500	-
Postcode Neighbourhood Trust	-	-	-	25,000
Total public sector revenue grants	-	59,245	59,245	81,522

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Prior Year	25,000	56,522	81,522	
	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	-	-	750
Power of Music	-	1,980	1,980	-
University of Liverpool	-	1,620	1,620	-
Pine Court Housing Association	-	1,500	1,500	2,000
PH Holt	-	10,000	10,000	10,000
Independent Age	-	27,877	27,877	15,210
Total private sector revenue grants	-	42,977	42,977	27,960

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

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Prior Year	-	27,960	27,960

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Carer vouchers				
LCC Carer vouchers	6,330	-	6,330	-
Total Carer vouchers	6,330	-	6,330	-

Total Donations, Grants and Legacies

<i>Current year</i>		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Current Year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total Donations, Grants and Legacies	A1	9,367	102,222	111,589	113,211
<i>Prior year</i>		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Total Donations, Grants and Legacies	A1	28,729	84,482	113,211	

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

20 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total funds
	Funds	Funds		
	2025	2025	2025	2024
	£	£	£	£
Primary purpose and ancillary trading				
Luncheon club monies	1,480	-	1,480	726
Domicilliary and other services	136,435	-	136,435	326,570
Total Primary purpose and ancillary trading	137,915	-	137,915	327,296
<i>Prior year</i>	Prior Year	Prior Year	Prior Year	
	Unrestricted	Restricted	Total Funds	
	Funds	Funds		
	2024	2024	2024	
	£	£	£	
Primary purpose and ancillary trading				
Luncheon club monies	726	-	726	
Domicilliary and other services	326,570	-	326,570	
Total Primary purpose and ancillary trading	327,296	-	327,296	

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		
	2025	2025	2025	2024
	£	£	£	£
Total income from charitable trading	137,915	-	137,915	327,296
Total from charitable activities A2	137,915	-	137,915	327,296

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2024	2024	2024
	£	£	£
Total income from charitable trading	327,296	-	327,296
	327,296	-	327,296

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

22 Investment income

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Bank Interest Receivable		1,443	-	1,443	2,015
Total investment income	A4	1,443	-	1,443	2,015

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	2,015	-	2,015

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

23 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>		2025	2025	2025	2024
		£	£	£	£
Gross wages and salaries - charitable activities		110,267	96,211	206,478	430,620
Defined contribution pension costs - charitable activities		5,549	-	5,549	10,840
Travel and Subsistence - Charitable Activities		4,691	-	4,691	16,237
Marketing and advertising of charitable services		-	-	-	101
Redundancy Payment		13,584	-	13,584	-
Training costs		1,404	-	1,404	1,641
Costs of activities and events		-	6,000	6,000	6,451
Total direct spending	B2a	135,495	102,211	237,706	465,890
<i>Prior Year</i>		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
		2024	2024	2024	
		£	£	£	
Gross wages and salaries - charitable activities		347,173	83,447	430,620	
Defined contribution pension costs - charitable activities		10,840	-	10,840	
Travel and Subsistence - Charitable Activities		16,237	-	16,237	
Marketing and advertising of charitable services		101	-	101	
Training costs		1,641	-	1,641	
Costs of activities and events		5,551	900	6,451	
Total direct spending	B2a	381,543	84,347	465,890	

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

24 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
	2025	2025	2025	2024
	£	£	£	£
<i>Premises Expenses</i>				
Rent payable under operating leases	10,006	-	10,006	12,822
Cleaning and waste management	4	-	4	-
Premises repairs, renewals and maintenance	280	-	280	-
<i>Administrative overheads</i>				
Telephone, fax and internet	2,724	-	2,724	2,329
Stationery and printing	1,102	-	1,102	1,643
Membership subscriptions	119	-	119	454
Hire of equipment	816	-	816	-
Software licences and expenses	2,072	-	2,072	4,663
Health and safety costs	-	-	-	283
Liability and contents insurance	1,931	-	1,931	3,359
Sundry expenses	-	-	-	-
Equipment, repairs, expenses and maintenance	-	-	-	122
Licences & Permits	985	-	985	414
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	1,800	-	1,800	1,800
<i>Financial costs</i>				
Bank charges	467	-	467	519
Depreciation & Amortisation in total for	332	11	343	451
Support costs before reallocation	22,638	11	22,649	28,859
Total support costs - Current Year	22,638	11	22,649	28,859

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 2025 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>	2024	2024	2024
	£	£	£
<i>Premises Expenses</i>			
Rent payable under operating leases	12,822	-	12,822
<i>Administrative overheads</i>			
Telephone, fax and internet	2,329	-	2,329
Stationery and printing	1,643	-	1,643
Membership subscriptions	332	122	454
Software licences and expenses	4,663	-	4,663
Health and safety costs	283	-	283
Liability and contents insurance	3,359	-	3,359
Equipment, repairs, expenses and maintenance	122	-	122
Licences & Permits	414	-	414
<i>Professional fees paid to advisors</i>			
Other legal and professional	1,800	-	1,800
<i>Financial costs</i>			
Bank charges	519	-	519
Depreciation & Amortisation in total for	438	13	451
<i>Support costs before reallocation</i>	28,724	135	28,859
Total support costs - Prior Year	28,724	135	28,859

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 2025 as required by the SORP 2015

25 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	1,500	-	1,500	1,680
Total Governance costs	1,500	-	1,500	1,680
	Prior Year	Prior Year	Prior Year	
	Unrestricted	Restricted	Total Funds	
	Funds	Funds		
<i>Prior Year</i>	2024	2024	2024	
	£	£	£	
Independent Examiner's fees	1,680	-	1,680	
Total Governance costs	1,680	-	1,680	

26 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	135,495	102,211	237,706	465,890
Total support costs	B2d	22,638	11	22,649	28,859
Total Governance costs	B2e	1,500	-	1,500	1,680
Total charitable expenditure	B2	159,633	102,222	261,855	496,429
		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
<i>Prior Year</i>		2024	2024	2024	
		£	£	£	
Total direct spending	B2a	381,543	84,347	465,890	
Total support costs	B2d	28,724	135	28,859	
Total Governance costs	B2e	1,680	-	1,680	
Total charitable expenditure	B2	411,947	84,482	496,429	

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

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

27 Analysis of income by activity

Activity	SOFA ref	2025 £	2024 £
Income from charitable activities			
Luncheon Club		14	642
Chinese Wellbeing		13,406	5,050
Community Support Service		87,953	281,315
Personal Wellbeing		36,542	40,289
Total Income from charitable activities	A2	137,915	327,296
Summary of Total Income, including the items above			
Charitable activities	A2	137,915	327,296
Donations & Legacies	A1	111,589	113,211
Investment income	A4	1,443	2,015
Total income as shown in the SOFA	A	250,947	442,522
Categories of income			
Income from exchange transactions		250,947	442,522
		250,947	442,522

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

28 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Luncheon Club					
Direct costs	15,528	-	-	15,528	14,955
Administrative overheads	-	-	-	-	122
Financial costs	-	11	-	11	13
Total Luncheon Club	15,528	11	-	15,539	15,090
Chinese Wellbeing					
Direct costs	79,968	-	-	79,968	67,821
Premises expenses	-	10,290	-	10,290	12,822
Administrative overheads	-	8,903	-	8,903	9,092
Professional fees	-	1,800	-	1,800	1,800
Financial costs	-	738	-	738	880
Overheads recharged	-	-	-	-	(25,402)
Total Chinese Wellbeing	79,968	21,731	-	101,699	67,013
Community Support Service					
Direct costs	121,134	-	-	121,134	360,215
Administrative overheads	-	835	-	835	3,969
Overheads recharged	-	-	-	-	20,322
Total Community Support Service	121,134	835	-	121,969	384,506

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Personal Wellbeing					
Direct costs	21,076	-	-	21,076	22,899
Administrative overheads	-	11	-	11	84
Financial costs	-	61	-	61	77
Overheads recharged	-	-	-	-	5,080
Total Personal Wellbeing	21,076	72	-	21,148	28,140

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Total Luncheon Club	15,528	11	-	15,539	15,090
Total Chinese Wellbeing	79,968	21,731	-	101,699	67,013
Total Community Support Service	121,134	835	-	121,969	384,506
Total Personal Wellbeing	21,076	72	-	21,148	28,140
Total Overheads recharged	-	-	-	-	-
Total Governance costs as detailed in Note 25	-	1,500	-	1,500	1,680
Total charitable expenditure	237,706	24,149	-	261,855	496,429

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 26

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Luncheon Club	-	11	-	-	11
Chinese Wellbeing	1,824	738	-	20,993	23,555
Community Support Service	-	-	-	835	835
Personal Wellbeing	-	61	-	11	72
Overheads recharged	-	-	-	-	-
Grand Total	1,500	810	-	21,839	24,149

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

29 Analysis of non charitable expenditure by activity

<i>Governance costs</i>	Governance costs 2025 £	Governance costs 2024 £
Other Expenditure - Governance costs as detailed in Note 25	<u>1,500</u>	<u>1,680</u>