

**General Information****Trustees (Management Committee Members) 2020 - 2021**

Mr Stephen Chu  
Mrs Erica Delefortrie  
Dr Guoliang Fu  
Dr Wendy Wensheng Huang  
Dr Jinghuan Li (till 27th September 2020)  
Ms Choon Foong Liao  
Mrs Estella Man-Kin Packwood  
Dr Lei Song  
Mr Chun Hei ( Boris ) Wong (from 27th September 2020)  
Mr Cheuk Yin Yau (from 27th September 2020)  
Mr William Koon-Ming Wong (till 27th September 2020)  
Mr Shui Hing Yiu

**Auditor:** M Y Teh & Co Limited  
Chartered Certified Accountants & Registered Auditors  
Unit 21, Kingspark Business Centre  
152-178 Kingston Road, New Malden, Surrey KT3 3ST

**Advisers:** Sir Hugo Brunner  
Ms Erica Davis  
Dr Lesheng Kong  
Mr John Lay

**Legal Adviser:** Mr Ronald Peet  
Mrs Brenda Robinson

**Bankers:** Santander  
Business Banking Centre  
T54, Ground Floor Ops  
Bridle Road  
Bootle, Merseyside  
L30 4GB  
Barclays Bank PLC  
PO Box 333  
54 Cornmarket Street  
Oxford  
OX1 3HS

**Oxfordshire Chinese Community & Advice Centre**

**Address:** 44B Princes Street Oxford OX4 1DD  
**Telephone:** 01865 204 188  
**E-mail:** [admin@occac.org.uk](mailto:admin@occac.org.uk)  
**Website:** [www.occac.org.uk](http://www.occac.org.uk)

**財政報告 Financial Accounts for 2020 - 2021**  
**信託委員報告 Report of the Trustees for the Year ended 31st March 2021**

The Trustees have pleasure in presenting their report with the audited financial statements of the Oxfordshire Chinese Community and Advice Centre (OCCAC) for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

#### Charitable Status

The Oxfordshire Chinese Community and Advice Centre is a registered charity and is governed by its Constitution adopted on 16th June, 1991. Its registered number is 1006710.

#### Charitable Objects

OCCAC exists to serve the Chinese community in Oxfordshire by assisting them in gaining access to services and benefits they are entitled to and helping them to integrate into society.

##### The main objectives are:

- (i) To help the needy by the provision of advice and assistance;
- (ii) To advance education and to improve living and employment skills;
- (iii) To provide recreational & cultural, art & music activities; to combat social isolation and improve quality of life.
- (iv) To promote healthy living and good mental health.

#### Public Benefit

The Trustees have a duty to report on the public benefit that OCCAC brings to society. Each year the Trustees review OCCAC's objectives and activities to ensure that they continue to reflect its aims. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

OCCAC's purposes and aims are set out above in the section entitled 'Charitable Objects'. OCCAC has sought to achieve these objects by undertaking the following activities:

- (i) Opening the Centre for the needy, isolated, older, non-English speaking Chinese people to drop in and seek help, enabling them to gain equal access to services through the provision of advice, translation and interpretation services;
- (ii) Organising appropriate educational talks, workshops and classes to enhance clients' career prospects and promote good citizenship;
- (iii) Organising suitable cultural, music and recreational activities for the scattered Chinese community to combat social isolation;
- (iv) Organising health talks and walks, mental health support and carers' support activities as well as day care for the elderly;
- (v) Acting as a bridge between the Chinese community, the wider community and public bodies;
- (vi) Recruiting volunteers to help and serve the Chinese community and the needy people in society.

#### Achievements and Performance

OCCAC has been serving the local Chinese community, especially the disadvantaged, vulnerable, non-English-speaking, older members over the last 29 years, providing culturally, ethnically, and linguistically appropriate services.

OCCAC's overall performance is limited by the resources that it can obtain. The demand for services far exceeds what it can provide with current resources.

Our activities and achievements from April 2020 to March 2021 are summarised as follows:

##### (i) COVID-19 Support

- Set up 9 WeChat and WhatsApp groups for over 1,000 people to send out updates on government rules and regulations and NHS advice regarding COVID-19
- Helped vulnerable and older members order food and basic necessities online, access food donations, and collect prescriptions during the lockdown. Delivered donated face masks and cleaning materials
- Organised 22 additional online health talks given by doctors and health professionals from Hong Kong and China
- Organised a fundraising activity to donate PPE to Oxfordshire hospitals when they had a shortage of such equipment initially.

##### (ii) Advice Work

- Provided minimum advice service to the very vulnerable non-English-speaking Chinese due to lack of advice work funding. Areas include health and mental health, COVID-19 advice, funeral, homelessness and benefits
- Signposted and referred clients to relevant social and public services

##### (iii) Community Activities

- Chinese New Year & Dragon Boat Festival Celebrations were cancelled in 2020. Mid-Autumn Festival 2020, Christmas and Chinese New Year Celebrations 2021 were held online;
- Holding online festival celebrations has led to a loss of donations and fund-raising income;
- Could not organise and deliver various face-to-face activities for different community groups such as the elderly, women, youth, carers and mental health support groups.

##### (iv) Elderly Day Centre & Lunches

- Suspended Elderly Day Centre and lunches in compliance to government COVID-19 regulations
- Delivered 59 Tuesday and Thursday online Connect Group sessions via Zoom, with survival English sessions and health quizzes to reinforce knowledge learned in online health and mental health talks and workshops

##### (v) Chinese Health, Mental Health and Carers Project (April 2018 - March 2023) - Big Lottery Fund

- From April 2020 to March 2021:
  - Organised 34 health and mental health talks; assisted 324 clients with health and mental health information, advice and interpretation
  - Due to the COVID-19 pandemic, all community activities were held online. 2,076 people participated in the online community activities such as health and mental health talks and workshops, online connect groups and community music & art, cookery and seated exercise sessions.
  - Organised 29 weekly online cookery sessions with retired and amateur cooks sharing recipes and cooking skills
  - Organised 29 music & art sessions with professional and amateur singers performing and leading Chinese songs
  - "Happy Growing and Healthy Eating" scheme : Despite losing access to the community allotment, we encouraged 63 users and volunteers to grow plants and vegetables at home and in their backyards, maintain healthy eating habits, and enjoy improved nutrition, hydration and wellbeing.
- 75 vulnerable and socially isolated Chinese were visited; 49 carers and their families benefitted from online carers' gatherings

#### Structure, Governance and Management

The Management Committee (MC) directs the general management and policy of OCCAC. It must meet at least four times a year, and consists of between four and ten members who are elected at the annual general meeting by the membership of OCCAC. Election is for three years, and one third of the committee retires annually by rotation and shall be eligible for re-election. The membership of the MC includes people from the local Chinese community as well as those with specialist skills.

The pool of specialist skills available to OCCAC is enhanced by the appointment of advisers, who are not necessarily members, but who may be called upon to give specialist advice on an ad hoc basis. A scheme of delegation is in place and day-to-day responsibility for the provision of the services rests with the Administration Officer. The Administration Officer is responsible for ensuring that the charity delivers the services specified in its aims and objectives.

#### Going concern

OCCAC's objectives, aims, activities, achievements and performance are set out on page 2, while a 'Financial review' is included below.

The financial position of OCCAC, its liquidity position and reserves are described in the financial statements and notes on pages 6 to 10. In addition, note 2 to the financial statements includes OCCAC's policies for managing its funds. The management of financial and other risks is described below.

OCCAC has sufficient liquid financial resources in its bank deposit accounts totalling around £107,000 of which £54,000 has been set aside as designated contingency fund to safeguard the operations of OCCAC in meeting its charitable objectives taking into due consideration such risks posed to OCCAC, and the possible need for reserves to meet cash flow difficulties, as well as statutory laws and legislation affecting redundancy provisions. In the current economic climate it is difficult to be certain about ongoing funding from local authorities and donations.

OCCAC was awarded a 5-year grant at the end of March 2018 from the Big Lottery Fund, for the period April 2018 to March 2023. With the reduction of staff working time and increased efforts in searching for grants and fundraising, the Trustees consider that the Centre has adequate resources to continue in operational existence for at least 2 years. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

#### Risk Management

The Trustees are responsible to oversee OCCAC's risk management activities. Detailed considerations of risk are delegated to the Administration Officer. The risks to which OCCAC is exposed are evaluated annually when preparing and updating the Service Strategy and Trustees' Report. The risks, as identified by the Trustees, have been reviewed and systems established to mitigate those risks.

#### Financial review and results for the year

The Oxfordshire Chinese Community and Advice Centre continues to pursue its objectives as stated above and the moneys which have been given towards these objects and the manner in which these moneys have been expended or set aside for future use are shown in the Accounts on pages 5 to 7.

We continue to set aside funds to safeguard the operations of OCCAC in meeting its charitable objectives taking into due consideration such risks posed to OCCAC, and the possible need for reserves to meet cash flow difficulties, as well as statutory laws and legislation affecting redundancy provisions.

#### Statement of Trustees' Responsibilities

The Charity Trustees are responsible for preparing Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Community and Advice Centre will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the Community and Advice Centre and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the royal charters and bye-laws. They are also responsible for safeguarding the assets of the Community and Advice Centre and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees of the charity are aware of their duty under section 17 of the Charities Act 2011 to have due regards to public benefit guidance published by the Charity Commission for England and Wales.

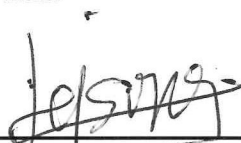
Each person who is a Trustee at the date of approval of this report confirms that:

- (a) so far as the Trustee is aware, there is no relevant audit information of which the auditors are unaware, and
- (b) each Trustee has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### Auditors

A resolution for the reappointment of M Y Teh & Co Limited as auditors for OCCAC will be proposed at the forthcoming Annual General Meeting.

On behalf of the Trustees



宋磊 Dr Lei SQMG (副主席 Vice-Chairman)

Date: 5th August 2021

## 核數師聲明

## Independent Auditors' Report to the Trustees of Oxfordshire Chinese Community &amp; Advice Centre

## Opinion

We have audited the financial statements of Oxfordshire Chinese Community & Advice Centre for the year ended 31st March 2021 which comprise the Statement of Financial Activities, Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of Charities Act 2011.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, as we cannot predict all future events or conditions and their outcomes, the above conclusions are not a guarantee that OCCAC will continue in operation due to uncertainties caused by the impact of Covid-19 pandemic.

## Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities on page 3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

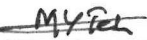
## Auditors responsibilities for the audit of the financial statements

We have been appointed as auditors under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at : [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditors' report.

## Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 5th August 2021

鄭明榮 會計師

Meng Yong Teh (Senior Statutory Auditor)

For and on behalf of M Y Teh & Co Limited

Chartered Certified Accountants and Statutory Auditors

M Y Teh & Co Limited is eligible to act as auditors under section 1212 of the Companies Act 2006.

## 收支帳目 2020年度至2021年度財政報告 (至 2021年度3月31日止)

## Statement of Financial Activities for the Year ended 31st March 2021

	31/03/2021 Unrestricted Funds 常費 £	31/03/2021 Restricted Funds 指定經費 £	31/03/2021 Total 總數 £	31/03/2020 Total 總數 £	
收入 INCOME FROM :					
捐贈和遺產 Donations and legacies	37,511.34	-	37,511.34	45,359.37	Note 3
慈善活動 Charitable activities	17,471.91	101,273.00	118,744.91	84,919.79	Note 4
銀行利息 Investments	33.49	-	33.49	114.93	Note 5
其他收入 Other income	-	-	-	11,799.00	Note 6
<b>總收入 TOTAL INCOME</b>	<b>55,016.74</b>	<b>101,273.00</b>	<b>156,289.74</b>	<b>142,193.09</b>	
支出 EXPENDITURE ON :					
籌款費用 Raising funds	365.85	-	365.85	1,901.02	
慈善活動 Charitable activities	42,489.62	103,058.05	145,547.67	143,619.27	Note 8
<b>總支出 TOTAL EXPENDITURE</b>	<b>42,855.47</b>	<b>103,058.05</b>	<b>145,913.52</b>	<b>145,520.29</b>	
轉移前淨收入/支出(-) Net Income/(expenditure) for the year	12,161.27	-1,785.05	10,376.22	-3,327.20	
常費轉移至指定經費 Transfers between funds	-1,600.00	1,600.00	-	-	Note 2h
淨資金流動 Net movement in funds for the year	10,561.27	-185.05	10,376.22	-3,327.20	
Reconciliation of funds					
去年盈餘 Total funds brought forward	58,381.76	282.39	58,664.15	61,991.35	
現結盈餘 Total funds carried forward	£68,943.03	£97.34	£69,040.37	£58,664.15	Note 15

Further details of our income and expenditure are provided on the following pages, and in the notes on pages 7 to 10, which also form part of these accounts.

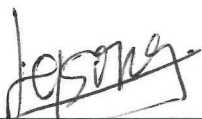
## 資產負債表〔於2020年3月31日〕 Balance Sheet at 31st March 2021

	31/03/2021 Total 總數 £	31/03/2020 Total 總數 £	
固定資產 Tangible Assets	3,949.00	4,490.43	Note 11
<b>固定資產總額 Total Fixed Assets</b>	<b>3,949.00</b>	<b>4,490.43</b>	
流動資產 Current Assets			
待收回款項 Debtors	3,985.26	3,503.10	Note 12
銀行存款及現款 Cash at Bank and in Hand	107,216.63	71,980.56	
<b>流動資產總額 Total Current Assets</b>	<b>111,201.89</b>	<b>75,483.66</b>	
流動負債 Current Liabilities			
Creditors: Amounts falling due within one year	46,110.52	21,309.94	Note 13
<b>淨流動資產 Net Current Assets</b>	<b>65,091.37</b>	<b>54,173.72</b>	
<b>淨資產 Net Assets</b>	<b>£69,040.37</b>	<b>£58,664.15</b>	
基金 Funds of the Charity :			
限制收入 Restricted income	283.05	282.91	Note 15
不受限制收入 Unrestricted income	68,757.32	58,381.24	Note 15
<b>Total Funds</b>	<b>69,040.37</b>	<b>58,664.15</b>	

The notes on pages 7 to 10 form part of these accounts.

核准者

Approved by the Management Committee, and signed on its behalf by:



宋磊 Dr Lei SONG (副主席 Vice-Chairman)



姚水興 Mr Shui Hing YIU (司庫 Treasurer)

Date:

5th August 2021

**Notes to the Accounts for the Year ended 31 March 2021****1. Organisation**

Oxfordshire Chinese Community & Advice Centre is a registered Charity. (Registration No. 1006710)

The Community & Advice Centre is governed by its Constitution adopted on 16th June, 1991 and it is constituted as an unincorporated association. The Centre had 10 Trustees in the year 2020-21, about one third of the Trustees are elected annually for a 3 year term by OCCAC members at the annual general meeting. The administrative office is at 44B Princes Street Oxford OX4 1DD.

**2. Accounting Policies****a) Basis of Accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note (s) to these accounts. The accounts have been prepared in accordance with Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS102) effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

OCCAC meets the definition of a public benefit entity under FRS 102.

**b) Preparation of accounts on a going concern basis**

OCCAC was awarded a 5-year grant at the end of March 2018 from the Big Lottery Fund, for the period April 2018 to March 2023. With the reduction of staff working time and increased efforts in searching for grants and fundraising, the Trustees consider that the Centre has adequate resources to continue in operational existence for at least 2 years. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the report of Trustees on page 3.

**c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. If grants and other sources of income relate to a specified period they are time apportioned over the period to which they apply. Grants, which are paid as a reimbursement of specific expenditure incurred, are allocated to the period in which that expenditure takes place.

Restricted income includes amounts received from government and local authorities to fund specific aspects of OCCAC's primary objectives. Where such income is received in advance it is treated as deferred income and released to income as the service is provided over the period of the project.

**d) Volunteers**

The Charity relies heavily on volunteers who are mainly members of the general public. The volunteers play an important role in organising events, fund raising, food catering and providing administrative and clerical work. The value of services provided by volunteers is not incorporated into these financial statements. In accordance with the Charities SORP (FRS102), the general volunteer time of regular participants and members of the general public is not recognised.

**e) Donated services and facilities**

Donated services and facilities are recognised as income when received, at the value of the gift to the charity provided the value of the gift can be measured reliably. A corresponding amount is then recognised in expenditure in the period of receipt.

**f) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual basis. Expenditure includes any VAT which is reported as part of the expenditure to which it relates. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure heading where appropriate. Governance costs are those associated with constitutional and statutory requirements.

Where possible costs are allocated directly to the activity that they are associated with. Where this is not possible costs are allocated on an estimated time basis or as agreed by the activities funders. Failing that costs are allocated in proportion to the income attributable to an activity.

**g) Tangible fixed assets and depreciation**

OCCAC capitalises assets whose value are over £500. Depreciation is provided using the straight line method at the following annual rate to reduce the book value of the assets concerned to their estimated residual value over their useful working lives. The life of the project is used if it is shorter than the normal useful working life.

Fixtures, fittings and equipment – 20% on cost (5 years useful working life)

Computer, plant and machinery – 33.33% on cost (Between 3 and 5 years useful working life)

**h) Fund accounting**

OCCAC's funds consist of Restricted, Unrestricted, Base Funds and Elderly Welfare Fund. The unrestricted funds are usually referred to as General Funds. Restricted Funds are earmarked by the funding local authorities or grant giving bodies for a particular purpose that is more specific than OCCAC's primary objectives. Unrestricted Funds are those given by the funders towards the general objectives of OCCAC without any restrictions being imposed. The Base Fund is a designated contingency fund set aside to safeguard the operations of OCCAC in meeting its charitable objectives taking into due consideration such risks posed to OCCAC, and the possible need for reserves to meet cash flow difficulties, as well as statutory laws and legislation affecting redundancy provisions. A fourth fund - The Elderly Welfare Fund, set up after receiving a £5,000 donation from an anonymous couple in 2007/08, was spent for the benefit of the needy elderly, in relation to trips and lunches, at the discretion of the Management Committee or Administration Officer.

Examples of Restricted Funds are those given for specific health and mental health projects, or training courses, while General Funds are applied to advice and community work.

Since Restricted Funds are normally spent within twelve months of receipt, any interest earned forms part of the General Fund.

OCCAC's policy is to use General Funds to supplement the restricted activities where appropriate or to provide match funding where it is required to secure fundings.

Gift Aid is included gross i.e. including tax recoverable from HM Revenue and Customs.

**i) Pensions**

OCCAC operates a defined contribution pension scheme for the benefit of its staff. Contributions payable are charged to the Statement of Financial Activities in the period in which they are payable.



	31/03/2021 Unrestricted Funds £	31/03/2021 Restricted Funds £	31/03/2021 Total £	31/03/2020 Total £
<b>8. 中心工作開支</b>	<b>Expenditure On Charitable Activities</b>			
諮詢中心	36,426.52	-	36,426.52	55,104.08
日間中心	-	7,010.59	7,010.59	8,149.76
創意康樂活動	-	7,010.24	7,010.24	6,413.74
節日慶祝、籌款、旅行	-	-	0.00	6,323.33
健康及心理健康工作	-	-	0.00	6,000.00
社會融入和文化支持	-	-	0.00	5,000.00
牛津市議會	1,000.00	-	1,000.00	-
牛津郡社區基金	5,063.10	-	5,063.10	-
英國藝術協會	-	3,065.40	3,065.40	-
國家獎券基金	-	-	0.00	-
健康、心理健康及護理者工作	-	36,211.70	36,211.70	49,337.87
音樂治療	-	-	0.00	7,290.49
新冠疫情資助	-	49,760.12	49,760.12	-
<b>Total</b>	<b>42,489.62</b>	<b>103,058.05</b>	<b>145,547.67</b>	<b>143,619.27</b>
<b>9. 員工及義工費用</b>	<b>Staff costs</b>			
			<b>2020/2021</b>	<b>2019/2020</b>
Salaries			84,784.36	68,543.96
Employer's NI contributions			5,848.44	4,842.00
Pensions			1,662.02	1,349.04
Training Expenses			795.85	5,377.99
			<b>93,090.67</b>	<b>80,112.99</b>
The average full time equivalent number of employees for the year was 3 (2020: 3). No employee has employee benefits in excess of £60,000 (2020: None). No remuneration was paid to the Trustees in 2020/21 or any previous year.				
The key management personnel of the charity comprise the trustees and Administrator. The total employee benefits of the key management personnel of the charity were £ 13,949 (2020: £ 11,544 ).				
<b>10. 交通費</b>	<b>Sums reimbursed to Trustees</b>			
			<b>2020/2021</b>	<b>2019/2020</b>
Reimbursements made to 5 Trustees during the year for travel			0.00	98.08
			<b>31/03/2021</b>	<b>31/03/2020</b>
<b>11. 固定資產</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Tangible Fixed Assets</b>				
<b>- fittings, fixtures and equipment</b>				
<b>Cost</b>				
Balance at 1 <sup>st</sup> April 2020	20,349.99	74,607.99	94,957.98	91,279.01
Additions during the year	-	2,008.00	2,008.00	3,679.97
Disposals	-	-	-	-1.00
Balance at 31st March 2021	20,349.99	76,615.99	96,965.98	94,957.98
<b>Less accumulated depreciation</b>				
Balance at 1 <sup>st</sup> April 2020	-16,769.85	-73,697.70	-90,467.55	-88,421.05
Charge for the year	-1,815.40	-734.03	-2,549.43	-2,046.50
Disposals	-	-	-	-
Balance at 31st March 2021	-18,585.25	-74,431.73	-93,016.98	-90,467.55
<b>Net Book Value carried forward</b>	<b>1,764.74</b>	<b>2,184.26</b>	<b>3,949.00</b>	<b>4,490.43</b>
<b>12. 待收回款項</b>	<b>Debtors: Due within one year</b>			
Receivable income			3,324.26	3,442.72
Other Debtors and Prepayment			661.00	60.38
			<b>3,985.26</b>	<b>3,503.10</b>
<b>13. 尚欠款項</b>	<b>Creditors: Amount falling due within one year</b>			
Other Creditors and Accruals			12,455.52	21,309.94
Income received in advance			33,655.00	-
			<b>46,110.52</b>	<b>21,309.94</b>

	31/03/2021 Unrestricted Funds £	31/03/2021 Restricted Funds £	31/03/2021 Total £	31/03/2020 Total £
<b>14. 預收收入</b>				
<b>Income received in advance</b>				
<u>Balance brought forward</u>	0.00	0.00	0.00	24,597.94
<u>Plus received during the year</u>				
Oxford City Council	655.00	-	655.00	-
Arts Council	-	10,500.00	10,500.00	-
BLF Covid -19 Support	10,000.00	-	10,000.00	-
Anonymous	2,000.00	-	2,000.00	-
Garfield Weston Foundation Grant	10,000.00	-	10,000.00	-
Fusion Education Support	500.00	-	500.00	-
	<b>23,155.00</b>	<b>10,500.00</b>	<b>33,655.00</b>	<b>0.00</b>
<u>Less credited to revenue during the year</u>				
Music Therapy Fund	-	-	-	7,500.00
Innovative & Creative Project	-	-	-	4,791.69
Health, Mental Health & Carers Project	-	-	-	12,306.25
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,597.94</b>
<u>Balance carried forward</u>	<b>23,155.00</b>	<b>10,500.00</b>	<b>33,655.00</b>	<b>0.00</b>

The above incoming resources are not recognised in the current year but deferred until the period in which OCCAC is entitled to expend the resource.

	31/03/2021 Unrestricted Funds £	31/03/2021 Restricted Funds £	31/03/2021 Total £	31/03/2020 Total £
<b>15. 儲備</b>				
<b>Charity Funds</b>				
Balance brought forward				
General Fund	4,799.56	-	4,799.56	4,240.65
Designated Base Fund	53,581.68	-	53,581.68	57,468.31
Elderly Welfare Fund	-	282.91	282.91	282.39
	<b>58,381.24</b>	<b>282.91</b>	<b>58,664.15</b>	<b>61,991.35</b>
Surplus/(Deficit) for the year				
General Fund	10,527.06	0.00	10,527.06	-3,441.09
Designated Base Fund	34.21	-	34.21	113.89
Elderly Welfare Fund	-	0.14	0.14	0.52
	<b>10,561.27</b>	<b>0.14</b>	<b>10,561.41</b>	<b>-3,326.68</b>
Transfers between funds				
General Fund	0.00	-	0.00	4,000.00
Designated Base Fund	0.00	-	0.00	-4,000.00
Elderly Welfare Fund	0.00	-	0.00	0.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Balance carried forward				
General Fund	15,141.43	0.00	15,141.43	4,799.56
Designated Base Fund	53,615.89	-	53,615.89	53,581.68
Elderly Welfare Fund	-	283.05	283.05	282.91
<b>TOTAL Funds</b>	<b>68,757.32</b>	<b>283.05</b>	<b>69,040.37</b>	<b>58,664.15</b>

#### Reserve policy

The Base Fund is a designated contingency fund set aside to safeguard the operations of OCCAC in meeting its charitable objectives. The level of reserves is determined by the Management Committee taking into due consideration such risks posed to OCCAC, and the possible need for reserves to meet cash flow difficulties, as well as statutory laws and legislation affecting redundancy provisions.

All reserves are held in OCCAC's savings and current accounts.

The Elderly Welfare Fund, set up after receiving a £5,000 donation from an anonymous couple in 2007/08, was spent for the benefit of the needy elderly, in relation to trips and lunches, at the discretion of the Management Committee or Senior Administration Officer.

#### 16. 關聯交易

##### Related party transactions

There have been no related party transactions in this reporting period.