

THE BIRMINGHAM CHINESE SCHOOL

Report and Accounts

31 July 2023

Charity No : 701067  
Company No : 2290709

TAN & CO

Accountants

**THE BIRMINGHAM CHINESE SCHOOL**  
**Company Information**

**Directors** Dr Brian Chi Hung Lee  
Yim Tung Wong  
Hui Hoang Lam  
Joseph Lee  
Amy Ching Wan Li  
Yan Xia Li

**Secretary** Hui Hoang Lam

**Registered Office** 5/F, Albany House  
31 Hurst Street  
Birmingham  
B5 4BD

**Accountants** Tan & Co Accountants  
5th Floor  
Albany House  
31 Hurst Street  
Birmingham  
B5 4BD

## **THE BIRMINGHAM CHINESE SCHOOL**

### **Directors' Report**

The directors present their report and accounts for the year ended 31 July 2023.

#### **Principal activity**

The company's principal activity during the year continued to be the provision of tuition of the Chinese language.

#### **Review of the Company**

For the financial year to 31 July 2023, there was a larger deficit of income over expenditure of £13,152 compared to the previous year's of £2,388.

Although income during the year has increased, the resumption of classroom teaching has meant that the school's substantial classroom hire bill has resulted in the deficit for the year.

#### **Results**

The results for the year are set out in the Income and Expenditure account on page 5.

#### **Board of Governors**

The members of the board who have served throughout the year were as follows:-

Dr Brian Chi Hung Lee (Chairman)  
Yim Tung Wong (Vice Chairman)  
Hui Hoang Lam (Company Secretary)  
Joseph Lee  
Amy Ching Wan Li  
Yan Xia Li

#### **Directors' responsibilities**

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

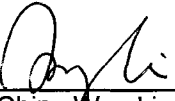
The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of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

**THE BIRMINGHAM CHINESE SCHOOL**  
**Directors' Report**

**Small company special provisions**

This report has 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 on *11<sup>th</sup> April 2024*.

  
\_\_\_\_\_  
Amy Ching Wan Li  
Treasurer

**THE BIRMINGHAM CHINESE SCHOOL**  
**Accountant's Report**

**Report of the accountant to the shareholders on  
the unaudited accounts of THE BIRMINGHAM CHINESE SCHOOL**

We report on the accounts for the year ended 31 July 2023 set out on pages 5 to 8.

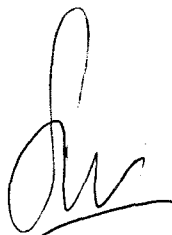
**Respective responsibilities of directors and accountants**

As described on pages 2 and 3, the company's directors are responsible for the preparation of the accounts, and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purpose of this report. These procedures provide only the assurance expressed in our opinion.

**Opinion**

In our opinion:

- (a) The accounts are in agreement with the accounting records kept by the company under the requirements of the Companies Act 2006;
- (b) Having regard only to, and on the basis of, the information contained in those accounting records:
  - (i) the accounts have been drawn up in a manner consistent with the accounting requirements specified within Part 15 of the Act; and
  - (ii) the company satisfied the conditions for the exemption from an audit of the accounts for the year specified in sections 476 and 477 of the Act.



TAN & CO  
Accountants

5th Floor  
Albany House  
31 Hurst Street  
Birmingham  
B5 4BD

Date : 12/4/2024

**THE BIRMINGHAM CHINESE SCHOOL**  
**Income and Expenditure Account**  
**for the year ended 31 July 2023**

	Notes	2023 £	2022 £
School Fees and Exam Fees	2	29,889	26,480
Donations and Sponsorship		5,719	5,900
New Year Fete		3,022	-
Interest Receivable		1,104	169
<b>Total income</b>		<u>39,734</u>	<u>32,549</u>
<b>Resources expended</b>			
Staff Wages and Salaries		30,407	27,554
Insurance		1,285	1,036
Books and Teaching Aids		145	2,363
Professional Charges		1,164	1,164
Exam Fees		2,757	2,535
Classroom hire		15,007	-
Stationery and Printing		558	178
Sundry Expenses		126	30
Chinese New Year and School Fete Expenses		854	-
Speech Day Expenses		301	-
Staff training and welfare		102	-
Christmas Expenses		119	-
Depreciation		61	77
<b>Total expenditure</b>		<u>(52,886)</u>	<u>(34,937)</u>
<b>Deficit for the financial year</b>		<u>(13,152)</u>	<u>(2,388)</u>

**THE BIRMINGHAM CHINESE SCHOOL**  
**Balance Sheet**  
**as at 31 July 2023**


	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	4	245	306
<b>Current assets</b>			
Debtors	5	4,229	618
Cash at bank and in hand		<u>54,724</u>	<u>72,200</u>
		58,953	72,818
<b>Creditors: amounts falling due within one year</b>			
	6	(1,624)	(2,400)
<b>Net current assets</b>		<u>57,329</u>	<u>70,418</u>
<b>Net assets</b>		<u>57,574</u>	<u>70,724</u>
<b>Capital and reserves</b>			
Unrestricted Funds - General	7	57,574	70,724
		<u>57,574</u>	<u>70,724</u>

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 and that 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 accounts 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.

Approved by the board on 11/4/24 and signed on its behalf by:

  
 \_\_\_\_\_  
 Joseph Lee  
 Chairman

**THE BIRMINGHAM CHINESE SCHOOL**  
**Notes to the Accounts**  
**for the year ended 31 July 2023**

**1 Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

**2 School Fees**

School fees represent tuition fees receivable.

**3 Operating surplus**

<b>2023</b>	<b>2022</b>
£	£

This is stated after charging:

Depreciation of owned fixed assets	61	77
------------------------------------	----	----

**4 Tangible fixed assets**

<b>Plant and machinery</b>
£

**Cost**

At 1 August 2022	749
------------------	-----

At 31 July 2023	749
-----------------	-----

**Depreciation**

At 1 August 2022	443
------------------	-----

Charge for the year	61
---------------------	----

At 31 July 2023	504
-----------------	-----

**Net book value**

At 31 July 2023	245
-----------------	-----

At 31 July 2022	306
-----------------	-----

**5 Debtors**

<b>2023</b>	<b>2022</b>
£	£

Other debtors	4,229	618
---------------	-------	-----

**6 Creditors: amounts falling due within one year**

<b>2023</b>	<b>2022</b>
£	£

Other creditors	1,624	2,400
-----------------	-------	-------

**THE BIRMINGHAM CHINESE SCHOOL**  
**Notes to the Accounts**  
**for the year ended 31 July 2023**

<b>7 Unrestricted Funds - General</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
At 1 August	70,726	73,112
Retained deficit	(13,152)	(2,388)
	<hr/>	<hr/>
At 31 July	<u>57,574</u>	<u>70,724</u>

**8 Post balance sheet events**

There were no significant post balance sheet events.

**9 Contingent liabilities**

The company had no contingent liabilities.

**10 Related parties**

The company had no related party transactions during the year.

THE BIRMINGHAM CHINESE SCHOOL

Report and Accounts

31 July 2023

Charity No : 701067  
Company No : 2290709

TAN & CO

Accountants

**THE BIRMINGHAM CHINESE SCHOOL**  
**Company Information**

**Directors** Dr Brian Chi Hung Lee  
Yim Tung Wong  
Hui Hoang Lam  
Joseph Lee  
Amy Ching Wan Li  
Yan Xia Li

**Secretary** Hui Hoang Lam

**Registered Office** 5/F, Albany House  
31 Hurst Street  
Birmingham  
B5 4BD

**Accountants** Tan & Co Accountants  
5th Floor  
Albany House  
31 Hurst Street  
Birmingham  
B5 4BD

## **THE BIRMINGHAM CHINESE SCHOOL**

### **Directors' Report**

The directors present their report and accounts for the year ended 31 July 2023.

#### **Principal activity**

The company's principal activity during the year continued to be the provision of tuition of the Chinese language.

#### **Review of the Company**

For the financial year to 31 July 2023, there was a larger deficit of income over expenditure of £13,152 compared to the previous year's of £2,388.

Although income during the year has increased, the resumption of classroom teaching has meant that the school's substantial classroom hire bill has resulted in the deficit for the year.

#### **Results**

The results for the year are set out in the Income and Expenditure account on page 5.

#### **Board of Governors**

The members of the board who have served throughout the year were as follows:-

Dr Brian Chi Hung Lee (Chairman)  
Yim Tung Wong (Vice Chairman)  
Hui Hoang Lam (Company Secretary)  
Joseph Lee  
Amy Ching Wan Li  
Yan Xia Li

#### **Directors' responsibilities**

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

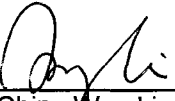
The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of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

**THE BIRMINGHAM CHINESE SCHOOL**  
**Directors' Report**

**Small company special provisions**

This report has 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 on *11<sup>th</sup> April 2024*.

  
\_\_\_\_\_  
Amy Ching Wan Li  
Treasurer

**THE BIRMINGHAM CHINESE SCHOOL**  
**Accountant's Report**

**Report of the accountant to the shareholders on  
the unaudited accounts of THE BIRMINGHAM CHINESE SCHOOL**

We report on the accounts for the year ended 31 July 2023 set out on pages 5 to 8.

**Respective responsibilities of directors and accountants**

As described on pages 2 and 3, the company's directors are responsible for the preparation of the accounts, and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purpose of this report. These procedures provide only the assurance expressed in our opinion.

**Opinion**


In our opinion:

(a) The accounts are in agreement with the accounting records kept by the company under the requirements of the Companies Act 2006;

(b) Having regard only to, and on the basis of, the information contained in those accounting records:

(i) the accounts have been drawn up in a manner consistent with the accounting requirements specified within Part 15 of the Act; and

(ii) the company satisfied the conditions for the exemption from an audit of the accounts for the year specified in sections 476 and 477 of the Act.



TAN & CO  
Accountants

5th Floor  
Albany House  
31 Hurst Street  
Birmingham  
B5 4BD

Date : 12/4/2024

**THE BIRMINGHAM CHINESE SCHOOL**  
**Income and Expenditure Account**  
**for the year ended 31 July 2023**

	Notes	2023 £	2022 £
School Fees and Exam Fees	2	29,889	26,480
Donations and Sponsorship		5,719	5,900
New Year Fete		3,022	-
Interest Receivable		1,104	169
<b>Total income</b>		<u>39,734</u>	<u>32,549</u>
<b>Resources expended</b>			
Staff Wages and Salaries		30,407	27,554
Insurance		1,285	1,036
Books and Teaching Aids		145	2,363
Professional Charges		1,164	1,164
Exam Fees		2,757	2,535
Classroom hire		15,007	-
Stationery and Printing		558	178
Sundry Expenses		126	30
Chinese New Year and School Fete Expenses		854	-
Speech Day Expenses		301	-
Staff training and welfare		102	-
Christmas Expenses		119	-
Depreciation		61	77
<b>Total expenditure</b>		<u>(52,886)</u>	<u>(34,937)</u>
<b>Deficit for the financial year</b>		<u>(13,152)</u>	<u>(2,388)</u>

**THE BIRMINGHAM CHINESE SCHOOL**  
**Balance Sheet**  
**as at 31 July 2023**

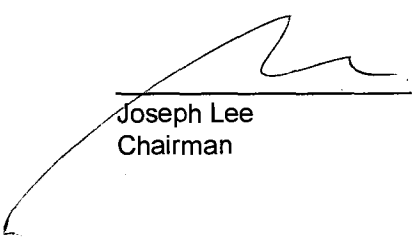
	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	4	245	306
<b>Current assets</b>			
Debtors	5	4,229	618
Cash at bank and in hand		54,724	72,200
		<u>58,953</u>	<u>72,818</u>
<b>Creditors: amounts falling due within one year</b>			
	6	(1,624)	(2,400)
<b>Net current assets</b>		<u>57,329</u>	<u>70,418</u>
<b>Net assets</b>		<u>57,574</u>	<u>70,724</u>
<b>Capital and reserves</b>			
Unrestricted Funds - General	7	57,574	70,724
		<u>57,574</u>	<u>70,724</u>

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 and that 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 accounts 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.

Approved by the board on 11/4/24 and signed on its behalf by:



\_\_\_\_\_  
 Joseph Lee  
 Chairman

**THE BIRMINGHAM CHINESE SCHOOL**  
**Notes to the Accounts**  
**for the year ended 31 July 2023**

**1 Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

**2 School Fees**

School fees represent tuition fees receivable.

**3 Operating surplus**

<b>2023</b>	<b>2022</b>
£	£

This is stated after charging:

Depreciation of owned fixed assets	61	77
------------------------------------	----	----

**4 Tangible fixed assets**

<b>Plant and machinery</b>
£

**Cost**

At 1 August 2022	749
------------------	-----

At 31 July 2023	749
-----------------	-----

**Depreciation**

At 1 August 2022	443
------------------	-----

Charge for the year	61
---------------------	----

At 31 July 2023	504
-----------------	-----

**Net book value**

At 31 July 2023	245
-----------------	-----

At 31 July 2022	306
-----------------	-----

**5 Debtors**

<b>2023</b>	<b>2022</b>
£	£

Other debtors	4,229	618
---------------	-------	-----

**6 Creditors: amounts falling due within one year**

<b>2023</b>	<b>2022</b>
£	£

Other creditors	1,624	2,400
-----------------	-------	-------

**THE BIRMINGHAM CHINESE SCHOOL**  
**Notes to the Accounts**  
**for the year ended 31 July 2023**

<b>7 Unrestricted Funds - General</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
At 1 August	70,726	73,112
Retained deficit	(13,152)	(2,388)
	<hr/>	<hr/>
At 31 July	<u>57,574</u>	<u>70,724</u>

**8 Post balance sheet events**

There were no significant post balance sheet events.

**9 Contingent liabilities**

The company had no contingent liabilities.

**10 Related parties**

The company had no related party transactions during the year.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

THE BIRMINGHAM CHINESE SCHOOL

On accounts for the year ended

31 JULY 2023

Charity no (if any)

701067

Set out on pages

PER ACCOUNTS FILED

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and 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.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below\*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

12/4/2024

Name:

TECK SOD

Relevant professional qualification(s) or body

ACCA

(if any):

Address:   
**TAN & CO Accountants**  
5th Floor, Albany House  
31 Hurst Street  
Birmingham B5 4BD

**Tel: 0121-622 1818 / 6699**

**Fax: 0121-622 6611**

**Section B Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.