

**Company No: 02287510**  
**Charity No: 800142**

**HACKNEY CHINESE COMMUNITY SERVICES ASSOCIATION LIMITED**

**(Private Company Limited By Guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2024**

**HACKNEY CHINESE COMMUNITY SERVICES ASSOCIATION LIMITED**

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TRUSTEES AND OTHER COMPANY INFORMATION

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**Directors:**

L C Au  
R S M Cheung  
C S Chou (Secretary)  
B Lee  
J Farrell (Chair)  
D D Y Lam  
H Pai  
L W So (Treasurer)  
Y M Wong  
Y M Yu

**Trustees and Management Committee:**

L C Au  
R S M Cheung  
C S Chou (Secretary)  
B Lee  
J Farrell (Chair)  
D D Y Lam  
H Pai  
L W So (Treasurer)  
Y M Wong  
Y M Yu

**Company Secretary:**

C S Chou

**Company Number:**

02287510 (England & Wales)

**Charity Number:**

800142

**Registered Office:**

12-14 Englefield Road  
Hackney  
London N1 4LS

**Accountants:**

Jacquards  
Chartered Accountants  
2 Burton House  
Repton Place  
White Lion Road  
Amersham  
Buckinghamshire HP7 9LP

**REPORT OF THE TRUSTEES**

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The Directors and Management Committee, who are also the trustees of the Charity, present their annual report and financial statements for the year ended 31st March 2024. The Management Committee have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Governing Document**

Hackney Chinese Community Services Association Limited is a company limited by guarantee governed by its memorandum and articles of association (as amended from time to time). It is a registered charity with the Charity Commission.

There are two main types of membership:

- Individual membership which is divided into three categories. Anyone living in the area of benefit and over the age of 18 can become a full member, anyone living in the area and under the age of 18 can become a junior member, and well-wishers anywhere can become associate members.
- Family membership which includes members and their spouse and issues under the age of 18.

In the event of the Charity winding up each member agrees to contribute £1 towards the assets of the Charity.

**Construction and Appointment of the Management Committee/Trustees**

The Management Committee shall consist of not fewer than 3 members nor more than 11 members, elected by the members at an AGM. All members of the Charity are entitled to nominate trustees prior to the AGM. Nominations must be made in writing and submitted within a set time before the AGM.

No member of the Management Committee shall be an employee of the organisation or have any form of salary and reward from his/her post or have an immediate family relationship to an employee of the organisation. All members of the Management Committee shall retire from office together at the end of the next annual general meeting after the date on which they came into office but they may be re-elected or re-appointed.

**Trustees Induction and Training**

All new trustees are provided with induction materials on their legal obligations under charity and company laws, the contents of the memorandum and articles of association, the policy handbooks, the decision-making processes and day to day workings of the Charity. All new trustees attend an induction session where they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate their role.

**Objects of the Charity and Organisation of Work**

The Charity's objects and its principal activity are the provision, promotion and improvement of educational, social and health services to the local community of Hackney, London and surrounding areas and primarily the Chinese and Vietnamese community living in the area.

The Charity is organised so that the Management Committee meet regularly to manage its affairs. The Management Committee appoints a centre manager who manages the day-to-day administration of the Charity and organises fundraising initiatives. The remaining staff are utilised in the provision of charitable activities and the Management Committee is grateful for the support of volunteers in this endeavour.

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**REPORT OF THE TRUSTEES**

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**Financial Review**

The statement of financial activities shows the net deficit for the year of £117,311 (2023: surplus £41,970) and our reserves stand at £178,543 (2023: £295,854) in aggregate. Of these reserves, there are designated funds of £160,624 (2023: £279,497).

**Achievements and Performance**

We continue to provide a range of services across all ages for the Chinese/Vietnamese community, currently these include: Advisory, Elderly Luncheon Club, Mental Health Advocacy, Immigration Advice, Hong Kong BN(O) integration service and Singing and Dancing. We are in the transition from a community centre for Chinese and Vietnamese community to become a community centre for East & South East Asians (ESEA). We received support from London Borough of Hackney and the Greater London Council jointly investing £2.2m to refurbish the Old Bath House to establish the first ESEA community centre in London. The Charity is very proud to celebrate the various traditional ESEA cultural events throughout the year with its members as well as joining in the local festivals. The Charity has a strong reputation as a place providing a range of quality services for the Chinese and Vietnamese community in Hackney, and strives to maintain and develop the range of services that it can provide.

We aim to carry on the excellent work of the Charity by attaining funding or grants to further help the Chinese/Vietnamese community in Hackney, and to give the Chinese and Vietnamese community in Hackney a voice or platform so that their needs can be heard, while expanding the scope of our services to the wider ESEA community.

**Directors**

The directors who held office during the period 1st April 2023 to the date of this report are as follows:

A Jarosy	- retired 27th October 2023
L Poon	- retired on 17th July 2024
Y C Chong	- retired on 17th July 2024
M Tran	- retired as Director and Secretary on 17th July 2024
B Lee	
Y W Yu	
C S Chou	- appointed as Director and Secretary on 17th July 2024
D D Y Lam	- appointed on 17th July 2024
C Mui	- retired on 17th July 2024
J Farrell	- Chair
J Farrell	- appointed Secretary on 4th April 2023, retired as Secretary on 17th July 2024
Z Lieu	- retired on 17th July 2024
Y Suen	- retired on 13th April 2024
H Pai	- appointed 17th July 2024
L W So	- appointed 17th July 2024
L C Au	- appointed 17th July 2024
Y M Wong	- appointed 17th July 2024
R S M Cheung	- appointed 17th July 2024

None of the directors had a beneficial interest in the Charity.

**Directors and Management Committee Responsibilities**

The Directors are responsible for preparing financial statements in accordance with applicable laws and regulations.

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**REPORT OF THE TRUSTEES**

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The Directors and Management Committee are required by company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its results for that period. In preparing those financial statements, the Directors and Management Committee are required to:

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

The Directors and Management Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (effective 1 January 2019) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Directors and Management Committee

J Farrell  
Director/Chair

Date:  .....

30/01/2025

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HACKNEY CHINESE COMMUNITY SERVICES ASSOCIATION LIMITED**

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I report to the trustees on my examination of the accounts of Hackney Chinese Community Services Association Limited (the Charity) for the year ended 31 March 2024.

**Responsibilities and basis of report**

The company's Directors and Management Committee (who are also the trustees for the charitable activities of the Charity) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act). The Charity's trustees consider that an audit is not required for this year (under section 144(2) of the Act) and that an independent examination is required.

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act).

**Independent Examiner's Report**

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 to enable a proper understanding of the accounts to be reached.



**Jayesh Patel**  
**Jacquards**

2 Burton House  
Repton Place  
White Lion Road  
Amersham  
Buckinghamshire HP7 9LP

Date: 30 January 2025...

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## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	<u>Note</u>	<u>Restricted Funds</u>	<u>Designated Funds</u>	<u>General Funds</u>	<u>Total 2024</u>	<u>Total 2023</u>
		£	£	£	£	£
<b>INCOMING RESOURCES</b>						
Grants receivable	2	378,832	-	-	378,832	179,415
Voluntary income	3	-	-	46,110	46,110	23,010
Fundraising & other income	4	-	14,886	60,643	75,529	96,652
Investment income	5	-	-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>378,832</b>	<b>14,886</b>	<b>106,753</b>	<b>500,471</b>	<b>299,077</b>
<b>RESOURCES EXPENDED</b>						
Governance expenditure	6	-	-	133,620	133,620	99,667
Direct charitable expenditure	7	268,258	-	-	268,258	154,375
Fundraising and events costs	8	-	1,262	20,461	21,723	3,065
Designated fund expenditure		-	194,181	-	194,181	-
Transfer of funds		-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>268,258</b>	<b>195,443</b>	<b>154,081</b>	<b>617,782</b>	<b>257,107</b>
<b>NET INCOME/(EXPENDITURE) FOR YEAR</b>		<b>110,574</b>	<b>(180,557)</b>	<b>(47,328)</b>	<b>(117,311)</b>	<b>41,970</b>

**STATEMENT OF OTHER RECOGNISED GAINS AND LOSSES**

	<u>Note</u>	<u>Restricted Funds</u>	<u>Designated Funds</u>	<u>General Funds</u>	<u>Total 2024</u>	<u>Total 2023</u>
Net movement in funds for the year		110,574	(180,557)	(47,328)	(117,311)	41,970
Movements in Capital Reserve	14	(118,224)	61,684	56,540	-	-
Funds brought forward		16,259	279,497	98	295,854	253,884
Funds carried forward		8,609	160,624	9,310	178,543	295,854

The notes on pages 8 to 15 form part of these accounts.

BALANCE SHEET AS AT 31ST MARCH 2024

	Note	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	90		3,111		449
Investments	11		2		3
<b>CURRENT ASSETS</b>					
Debtors	12	24,002		33,436	
Cash at Bank and in Hand		350,685		288,181	
		<u>374,687</u>		<u>321,617</u>	
<b>CREDITORS: Amounts falling due within one year</b>	13	<u>199,257</u>		<u>26,214</u>	
<b>NET CURRENT ASSETS</b>			<u>175,430</u>		<u>295,403</u>
			<u>178,543</u>		<u>295,854</u>
<b>RESERVES</b>					
Unrestricted Funds:					
Restricted Funds	14		8,609		16,259
Designated Funds	14		160,624		279,487
General Funds			9,310		98
			<u>178,543</u>		<u>295,854</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company

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

Approved by the Management Committee on 30<sup>th</sup> January 2025 and signed on its behalf by:

  
J Farrell (Director/Chair)

The notes on pages 8 to 15 form part of these accounts

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

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**1. ACCOUNTING POLICIES****Basis of Accounting**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Cash Flow Statement**

The accounts do not include a cash flow statement because the Charity, as a small reporting entity, has taken advantage of the exemption from the requirement to prepare such a statement under Financial Reporting Standard 1.

**Tangible Fixed Assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant, fixtures and equipment - 25% straight line basis

**Fixed Asset Investments**

Fixed asset investments are stated at cost less provision for diminution.

**Fund Accounting**

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

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an agreement.

**Incoming Resources**

Voluntary income and donations are accounted for on a receipt basis. The income from fundraising ventures and events is shown gross, with the associated costs included in fundraising costs. No permanent endowments have been received in the period, but these are dealt with through the statement of financial activities when received.

Grants receivable are included in the statement of financial activities in the period in which they are received. Where grants are provided for a specific purpose and the related expenditure has not been incurred as at the balance sheet date, the grant is deferred and shown under creditors.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

**Resources Expended**

Expenditure is recognised on an cash basis. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource.

2.	<u>2024</u>	<u>2023</u>
	£	£
<b>GRANTS RECEIVABLE</b>		
<b>London Borough of Hackney</b>		
Advice Services Project	26,000	26,014
LBH PHCC Network Grant	1,470	
LBH Culture Grant 2024	4,450	
Elderly Lunch Clubs	38,834	35,080
<b>London Borough of Hackney / Mind</b>		
LBH Mind Mental Health	39,921	31,677
<b>Department for Levelling Up, Housing &amp; Communities</b>		
HK BN(O) Regional VCSE Grant Scheme Yr 3	40,000	
HK BN(O) Regional VCSE Grant Year 2		28,418
PA On Your Side	9,805	13,735
<b>Ground Work</b>		
GW_Women	19,205	
<b>GLA_Ground Work_Migrant Advice and Support Fund</b>		
GLA GW Migrant Advice and Support Fund	127,053	
<b>Propel Fund</b>		
Propel Fund	37,125	
<b>London Borough of Hackney - Greater London Authority</b>		
Local Hong Kong Welcome Foundation		29,900
GLA_LBH Yr 2 HKer Welcome Fund	34,969	
<b>Thrive London</b>		
Mental Health - Right to Thrive		7,000
<b>Hackney CVS</b>		
Secondment		7,591
	<u>378,832</u>	<u>179,415</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

	<u>2024</u>		<u>2023</u>	
	£		£	
<b>3. VOLUNTARY INCOME</b>				
Donations and gifts		46,110		23,010
		<u>46,110</u>		<u>23,010</u>
<b>4. FUNDRAISING &amp; OTHER INCOME</b>				
	<u>2024</u>		<u>2023</u>	
	Unrestricted		Unrestricted	
	<u>Designated</u>	<u>General</u>	<u>Designated</u>	<u>General</u>
	£	£	£	£
Membership subscriptions	-	3,020	-	3,400
HCCSA Projects (Fundraising)	14,886	29,310	21,142	-
Self-generated income	-	28,313	-	72,110
	<u>14,886</u>	<u>60,643</u>	<u>21,142</u>	<u>75,510</u>
	<u>14,886</u>	<u>60,643</u>	<u>21,142</u>	<u>75,510</u>
<b>5. INVESTMENT INCOME</b>				
Interest received on bank account		-		-
		<u>-</u>		<u>-</u>
<b>6. GOVERNANCE EXPENDITURE</b>				
Staff costs		78,056		46,821
Rent, utilities and services		23,384		21,054
Printing, postage and stationery		292		509
Property refurbishment and repairs		3,025		2,579
Accountants' fees		1,500		1,200
Travelling and volunteer expenses		7,355		6,630
Professional fees		11,218		11,580
Depreciation/Capital expenditure		878		98
Impairment of fixed asset investment		-		-
Other		7,912		9,196
Cross charges to direct charitable expenditure				
		<u>133,620</u>		<u>99,667</u>
		<u>133,620</u>		<u>99,667</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

	<u>2024</u>	<u>2023</u>
	£	£
<b>7. DIRECT CHARITABLE EXPENDITURE</b>		
Staff costs	104,190	97,993
Other apportioned direct services	164,068	56,382
	<u>268,258</u>	<u>154,375</u>
<b>8. FUNDRAISING AND EVENTS</b>		
	<u>Designated</u>	<u>General</u>
	£	£
Expenditure covered by income	<u>1,262</u>	<u>20,461</u>
		<u>3,065</u>
<b>9. SURPLUS/(DEFICIT) FOR THE YEAR</b>		
The surplus/(deficit) of income over expenditure is stated after charging:		
Depreciation of tangible fixed assets	<u>878</u>	<u>98</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

10. FIXED ASSETS	<u>Computer Equipment</u>	<u>Furniture &amp; Equipment</u>	<u>Total</u>
<b>Cost</b>	£	£	£
As at 1st April 2023	-	735	735
Additions	-	3,540	3,540
Eliminated	-	-	-
As at 31st March 2024	-	4,275	4,275
<b>Depreciation</b>			
As at 1st April 2023	-	286	286
Charge for the year	-	878	878
Eliminated	-	-	-
As at 31st March 2024	-	1,164	1,164
<b>Net Book Value</b>			
As at 31st March 2024	-	3,111	3,111
As at 31st March 2023	-	449	449
11. FIXED ASSET INVESTMENTS	<u>Listed Investments</u>	<u>Other non-listed Investments</u>	<u>Total</u>
<b>Cost</b>	£	£	£
As at 1st April 2023	-	2	2
Impairments	-	-	-
As at 31st March 2024	-	2	2
<b>Provision for Diminution</b>			
As at 1st April 2023 & 31st March 2024	-	-	-
<b>Net Book Value</b>			
As at 31st March 2024	-	2	2
As at 31st March 2023	-	2	2

Other non-listed fixed asset investments comprise of investment in land and is stated at nominal value. By Management Committee resolution on 27th May 2020, it was agreed to recognise an impairment an to write off investment of two green belt lands in Kent relating to Yee Hong Elderly Foundation Project.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

	<u>2024</u>	<u>2023</u>
	£	£
<b>12. DEBTORS</b>		
Grants and funding receivable	8,424	29,760
Other debtors	15,578	3,676
	<u>24,002</u>	<u>33,436</u>
<b>13. CREDITORS - Amounts falling due within one year</b>		
Sundry creditors and accruals	25,895	16,678
GLA_Cfund Ldn_Com Kitchen	84,002	-
OBCH_GGF	89,360	-
Deferred income	-	9,536
	<u>199,257</u>	<u>26,214</u>
<b>14. RESTRICTED AND DESIGNATED FUNDS</b>		
<b>Restricted Funds:</b>		
Balance as at 1st April 2023	16,259	38,597
Surplus for the year	110,574	16,259
Transfer (to)/from reserves	(118,224)	(38,597)
	<u>8,609</u>	<u>16,259</u>
Balance as at 31st March 2024	<u>8,609</u>	<u>16,259</u>
<b>Designated Funds:</b>		
Balance as at 1st April 2023	279,497	211,732
Surplus for the year	(180,557)	6,497
Transfer (to)/from reserves	61,684	61,268
	<u>160,624</u>	<u>279,497</u>
Balance as at 31st March 2024	<u>160,624</u>	<u>279,497</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

**RESTRICTED AND DESIGNATED FUNDS - continued**

	<u>2024</u>	<u>2023</u>
	£	£
<b>Designated Reserves comprise the following:</b>		
<b>1) Crisis Reserves - Transferred from General Fund</b>		
<b>Reserve for HCCSA continuation for 6 months (approx. 50% of Governance Expenditure)</b>		
Balance as at 1st April 2023	53,000	38,000
Transfer (to)/from reserves	14,000	15,000
	<hr/>	<hr/>
Balance as at 31st March 2024	67,000	53,000
	<hr/> <hr/>	<hr/> <hr/>
<b>Reserve for HCCSA's obligations and insolvency costs</b>		
Balance as at 1st April 2023	40,000	40,000
Transfer (to)/from reserves	40,000	-
	<hr/>	<hr/>
Balance as at 31st March 2024	80,000	40,000
	<hr/> <hr/>	<hr/> <hr/>
<b>2) Reserve for OBCH Community Kitchen</b>		
Balance as at 1st April 2023	90,000	70,000
Transfer (to)/from reserves	(90,000)	20,000
	<hr/>	<hr/>
Balance as at 31st March 2024	-	90,000
	<hr/> <hr/>	<hr/> <hr/>
<b>3) Reserve for OBCH Extra Furniture, Fixture and Equipment</b>		
Balance as at 1st April 2023	90,000	60,000
Transfer (to)/from reserves	(90,000)	30,000
	<hr/>	<hr/>
Balance as at 31st March 2024	-	90,000
	<hr/> <hr/>	<hr/> <hr/>
<b>4) Other designated reserve</b>		
Balance as at 1st April 2023	6,497	3,732
Surplus for the year	(180,557)	6,497
Transfer (to)/from reserves	187,684	(3,732)
	<hr/>	<hr/>
Balance as at 31st March 2024	13,624	6,497
	<hr/> <hr/>	<hr/> <hr/>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

	<u>2024</u>	<u>2023</u>
	£	£
<b>15. OPERATING LEASE COMMITMENTS</b>		
The following operating lease payments are committed to be paid under non-cancellable leases:		
Within one year	9,428	9,428
Between two and five years	9,428	9,428
	<u>18,856</u>	<u>18,856</u>

**16 TRANSACTIONS WITH TRUSTEES**

During the financial year 2023/2024, remunerations have been paid to 2 trustees in their capacity as members of the management committee. These transactions have been notified to the Charity Commission and appropriate measures have been implemented in conjunction with the Charity Commission. The remunerations were:

J Farrell was paid £10,666.00 as General Advice Supervisor for the project Migrant Advice Centre for ESEA, funded by The Greater London Authority Migrant Advice Support Fund.

B Lee was paid £5,000.00 as Hong Kong BN(O) Destitution Project Worker for Hong Kong BN(O) Destitution Project, funded by the Department of Levelling Up Housing and Community.