

Company Registration Number - 2446695

The Charity Registration Number is :- 1001288

Chinese Wellbeing
Report and Accounts
31 March 2022

Chinese Wellbeing

Report and accounts for the year ended 31 March 2022

Contents

| | Page |
|--|-------------|
| Charity information | 1 |
| Trustees' Annual Report | 1 |
| Statement of directors' responsibilities | 11 |
| Independent Examiner's Report | 13 |
| <i>Funds Statements:-</i> | |
| Statement of Financial Activities | 15 |
| Statement of Financial Activities - Prior Year statement | 16 |
| Movements in funds | 17 |
| Income and Expenditure account | 18 |
| Balance sheet | 19 |
| Notes to the accounts | 20 |

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022, which also comprises the Directors' Report required by the Companies Act 2006.

The continuing issues with Covid meant that during the year we maintained high levels of infection control in all our interactions with service users, staff and when required, the public. We are aware of only one service user being diagnosed as positive with Covid and this was after a stay in hospital.

Because of the detrimental impact on staff during the pandemic the DHSC made funding available to all social care providers to recruit and maintain staffing levels. Additional funds were also provided to ensure infection control measures were sustained along with free access to PPE.

We would like to record our gratitude to those organisations who both funded and provided non-financial support to Chinese Wellbeing during the year. These include Lloyds Bank Foundation England and Wales, Liverpool City Council and the NHS Liverpool Clinical Commissioning Group. The support of Lloyds Bank Foundation in particular enabled us to recruit a part-time Communications officer who has greatly improved our social media presence in terms of content and frequency. LBF also provided Specialist support with Marketing and Strategy consultants under their Enhance Support programme who have focused our thinking on forward planning.

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.

My overview last year inevitably highlighted the onset of COVID and its' impact on the course of that year and COVID has remained a key issue for the duration of 2021-2022 also. Mass vaccination came on stream and ramped up in the course of the year. Chinese Wellbeing was able to support and facilitate this process. Notwithstanding the improved capacity that the vaccines have for managing COVID, staff at Chinese Wellbeing have at all times been mindful of the risks and infection control procedures have been rigorously followed. It's a credit to the dedication of the staff that our delivery of services has been maintained throughout the year, and a credit to the professionalism of the staff that has enabled us to deliver services without incidence of COVID infection impacting on our ability to deliver. As Chair of the trustees, I'm very well aware of the benefit that the organisation derives from our competent and dedicated staff, as well as from a supportive board of trustees.

In last year's annual report, I commented on a worrying upturn in anti-Chinese sentiment stoked to some extent by some politicians on the world stage. Although this has not developed into an epidemic, it remains a matter of concern. Politicians need to be reminded that comments on the world stage can have detrimental impacts at the local community level. Whilst it is not Chinese Wellbeing's role to enter the political field, Chinese Wellbeing does have a role to play in ensuring that such impacts are highlighted and that action is taken to counter those impacts.

Chinese Wellbeing has a culture of flexibility, agility and innovation. It aims to be a competent and supportive partner in the delivery of services, and in the sharing of our experiences. These attributes are reflected in our collaborations in the course of the year. I would hope that Chinese Wellbeing is seen as an interesting and fulfilling organisation with which to be associated and that this will stand us in good stead as we seek to reinforce and refresh our board of trustees over the forthcoming years.

In terms of financial performance, Chinese Wellbeing has always been driven by financial prudence. We are very lucky to have had support from a number of external sources, some referenced in the body of this report. We end the year in a reasonably stable financial position, though we are very well aware of challenges ahead. We are ready to meet them.

Andy Green
Chair of the Trustees
2022

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2022

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.

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

85-86 Staten Court

Tradewind Square, East Village, Duke Street

Liverpool, L1 5BG

Telephone 0151 709 2643

Email Address info@chinesewellbeing.co.uk Web address www.Chinesewellbeing.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Mr Andrew Michael Green

Mrs Polly Yee-Ling Green

Dr Simon Siu Man Kan

Mr Oscar Ip

Mrs Helen Owen

Mr James Crook

Mr Stephen Wong

Mr Kai Kwong Simon Wong

The following persons served as Trustees during the year ended 31 March 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objectives of the charity are set out in the Memorandum of Association of 27th November 1989 as amended by the Extraordinary General Meeting of 5th November 1990, and incorporated in the Companies Act 2006 compliant revision of the Memorandum and Articles of Chinese Wellbeing of 2015. They are:

1. to promote the education of people in the principles and practice of good citizenship and service to the community
2. to promote and provide social services of a charitable nature for the benefit primarily but not exclusively of Chinese persons resident within the area with the objective of improving the conditions of life of the persons to whom such services are provided
3. to advance the education of unemployed persons, in particular those of Chinese origins, who are in need of assistance by providing them with vocational training

The main activities undertaken in relation to those purposes during the year.

Aims and Focus of Our Work:

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 2022

The main activities undertaken during the year to further the charity's purpose for the public benefit.

How our Activities Deliver Public Benefit.

The activities of Chinese Wellbeing provide public benefit directly through the support that it gives to its clients, but it also provides public benefit by providing a link between the Chinese community and other agencies so that they can fulfil their obligations more cost effectively and inclusively. All the activities that Chinese Wellbeing carries out are of a social or charitable nature, undertaken to further the charitable objectives of the organisation which are set out above.

Who has Used and Benefited from our Services?

Chinese Wellbeing provides services for the benefit primarily but not exclusively of Chinese people resident within the area of Merseyside and the Liverpool City-Region. The direct beneficiaries of Chinese Wellbeing's activities are primarily those who consider themselves to be Chinese, but we also provide services to people who are not Chinese but are in need of support and are happy to receive that support from Chinese Wellbeing.

For the year ending March 2022, Chinese Wellbeing had regular contact with over 200 service users receiving Domiciliary Care, Personal Wellbeing Services or using Evergreen Wellbeing Club. The majority of direct service users are elderly and of Chinese origin, with an age range between 40 and 100 years. The gender balance of beneficiaries receiving personal care and support continues to remain approximately equal, while the beneficiaries using the club services were predominantly female. Generally, most service users live alone, speak little English and live with a range of chronic illnesses and disabilities. These factors make them more vulnerable to the Covid virus and its effect on living independently.

Our long experience and wide knowledge of the Chinese Community enables us to support other agencies and disseminate clear information for the local authorities, the NHS, Central Government, Registered Social Landlords and other charities.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives.

- Continue to develop Health and Wellbeing activities.
- Continue to explore commercial opportunities to generate revenue either as a one off project or preferably in a more sustainable service offering.
- We will consider all opportunities to apply our expertise across a wider geography.
- We will continue to work towards securing dedicated and customised space to enable our activities to be better provided and more easily accessed by our clients.
- We will seek to improve collaborative working with agencies with which we might have synergies.
- We will seek to develop successful services such as Tea House Reminiscence®, Personal Wellbeing Service and Evergreen Wellbeing Club
- Invest in training and recruitment.

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2022

The main achievements and performance of the charity during the year.

What Services and Activities were provided?

Services are delivered through the following key activities:

Domiciliary Care and Respite Services

This service provides personal care and support that is responsive and sensitive to the language and cultural needs of those who are elderly and /or with disabilities and living at homes or in other types of housing. Bi-lingual staff and cultural awareness provide a specialised service which is not available elsewhere locally. This includes matching the languages and dialects of service users with care assistants, to ensure clear communication. During the year, despite very trying circumstances we continued to provide in personal care services to the Community. Appropriate Personal Protective Equipment (PPE) was worn throughout the period and protocols put in place to prevent cross infection for the protection of service users and their families and our own staff.

Personal Wellbeing Service

This is a service introduced in April 2013 to replace the Supported Living Service which was decommissioned by Liverpool City Council in March 2013.

The service provides a Personal Assistant to support the service user to sustain an independent life style whilst still living at home. The service is chargeable and whilst we had seen a dip in number of people using the service in the early part of the pandemic, numbers did increase as the pandemic eased.

In the last twelve months we were still a little below pre Covid level but moving in the right direction.

Evergreen Wellbeing Club

We continued online sessions throughout the year which include singing, Pom-pom dancing, chair based exercises, cookery, arts and craft sessions keeping people connected and stimulated in a fun way. These sessions proved very popular and attendance figures maintained high levels with members showing off some artistic and creative talents.

In September, we recommenced face to face activities at St Michaels Church in the City taking all necessary precautions to ensure Covid safety measures observed and followed by the group.

Once again, and fortunately, the local authority grant remained at the previous year's level of £ 14k and this helped us to keep the team in place to deliver much needed and valued support.

This included telephoning or messaging members every week to ensure the elderly members did not feel alone and isolated and to help with basic food supplies and other essentials if necessary.

Evergreen Club outputs for the year:

1 April 2021 – 31 March 2022

Total number of online and face to face sessions: 150

Total attendances 3,132

Total weekly Interventions i.e. telephone calls, texts, door step visits, emergency shopping trips, vaccination registrations, Covid testing, help with accessing the internet, medication collections 9,283

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2022

Tea House Reminiscence®

Tea House is a registered brand, and is open to anyone over the age of 55 years but particularly aimed at those living with dementia, or at risk of dementia and their family carers. It is a means of helping those with dementia and other memory problems. It provides a safe and memory-rich environment aimed at stimulating participants, sadly we had to suspend Tea House meetings at the start of lockdown and have not yet restarted sessions.

Dementia Network

The Network is for people living with dementia, or mild cognitive impairment and their carers. During Covid, the Network activities were transferred online and those without hardware, were given access to our tablet loan scheme and supported by staff members to access the group sessions. The Network recommenced face to face activities in September 2021.

Covid 19 Community Champion

In July 2021, we were successful in our funding application to the Liverpool City Council to become part of the Covid 19 Community Champions Network which has enabled us to continue supporting the community with health and wellbeing issues arising from the pandemic. We also continued our Covid Helpline, supported with vaccinations and testing, provided information and guidance in an accessible format and delivered health and wellbeing activities to reduce social isolation and loneliness.

In January 2022, we were pleased to become a member of the Community Innovation Team for Central Liverpool led by Liverpool School of Tropical Medicine, a project focused on reducing vaccine inequalities and vaccine hesitancy in Liverpool.

Diabetes Health Inequalities Programme

With funding support via the Liverpool Clinical Commissioning Group (LCCG) we partnered in a joint initiative between 12 VCSE delivery organisations, NHS commissioners and Liverpool Diabetes Partnership (LUHFT and Mersey Care). A Community of Practice was formed for organisations to share experiences and knowledge enabling the development of educational diabetes support programmes for delivery within the respective communities. With assistance from the Liverpool Diabetes Partnership, we developed an 8 month online programme which was well received by participants. Whilst the programme finished in March, the follow up evaluation has provided detailed evidence of the successful outcomes through adopting a community led approach to health issues.

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2022

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Chinese Wellbeing is a company limited by guarantee and a registered charity. Membership of the organisation is open only to the Trustees and the business of Chinese Wellbeing is managed by the Trustees, who meet regularly as a Board. The trustees, act on a voluntary basis and are not in receipt of any remuneration from Chinese Wellbeing. The Articles of Association stipulate that there are to be at least 3, and no more than 15 trustees; The Board of Trustees currently numbers 8.

The Board meets on a regular 6-weekly cycle unless there are particular issues to be addressed that require additional meetings. During the period of the COVID pandemic, trustee meetings have been conducted via Zoom, as allowed for in our governance.

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.

Recruitment and Induction of Trustees

No new trustees were appointed in the course of the year. The difficulty in securing trustees with the appropriate skills and culture to contribute to the work of the organisation, remains a matter of concern. Trustee recruitment is an important factor and Chinese Wellbeing maintains a vigilance for prospective candidates

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

| | 2022 | 2021 |
|--|---------|---------|
| | £ | £ |
| Net income | 19,205 | 26,813 |
| Unrestricted Revenue Funds available for the general purposes of the charity | 281,639 | 262,434 |
| Total Funds | 281,639 | 262,434 |

Financial review of the position at the reporting date, 31 March 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. In the last financial year approximately 63 % of our income derived from delivering domiciliary care on behalf of Liverpool City Council.

The balance is made up of grants and individuals paying for services supporting independent living. We are continually assessing other potential areas for income generation.

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2022

Policies on reserves.

Chinese Wellbeing has been very mindful of the risk to its operations arising from the recession and pressure on public funding. The Trustees consider it to be prudent in these circumstances to keep 3 months running costs in reserve and sufficient funds for potential redundancy payments £200,000

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 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 2022

Statement of the Directors 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) 2015, (as amended by the Bulletin issued in October 2018 and 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.

Chinese Wellbeing

Company Registration Number - 2446695

Trustees' Annual Report for the year ended 31 March 2022

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 15 to 40.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and 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 11 Oct 2022.



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 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 15 to 40 for the year ended 31 March 2022 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) 2015, (as amended by the Bulletin issued in October 2018 and 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 20.

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 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

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 2022 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 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;

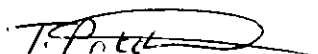
the financial statements do not accord with those records; or

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) 2015, (as amended by the Bulletin issued in October 2018 and 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

Institute of Chartered Accountants in England & Wales

255 Poulton Road
Wallasey
Merseyside
CH44 4BT

This report was signed on 18/10/ 2022

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities (Including the Income and Expenditure Account for the year ended 31 March 2022, as required by the Companies Act 2006)

| | SORP Ref | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|--------------------------------------|--------------|--|--|--|--|
| Income & Endowments from: | | | | | |
| Donations & Legacies | A1 | 62,117 | 86,446 | 148,563 | 115,599 |
| Charitable activities | A2 | 356,107 | - | 356,107 | 400,446 |
| Investments | A4 | 126 | - | 126 | 469 |
| Other | A5 | - | - | - | 11,210 |
| Total income | A | 418,350 | 86,446 | 504,796 | 527,724 |
| Expenditure on: | | | | | |
| Charitable activities | B2 | 399,145 | 86,446 | 485,591 | 500,911 |
| Total expenditure | B | 399,145 | 86,446 | 485,591 | 500,911 |
| Net income for the year | | 19,205 | - | 19,205 | 26,813 |
| Net income after transfers | A-B-C | 19,205 | - | 19,205 | 26,813 |
| Net movement in funds | | 19,205 | - | 19,205 | 26,813 |
| Reconciliation of funds:- | | | | | |
| | E | | | | |
| Total funds brought forward | | 262,434 | - | 262,434 | 235,621 |
| Total funds carried forward | | 281,639 | - | 281,639 | 262,434 |

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 20 to 40 form an integral part of these accounts.

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2022

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

| | SORP Ref | Prior Year Unrestricted Funds 2021 £ | Prior Year Restricted Funds 2021 £ | Prior Year Total Funds 2021 £ |
|--------------------------------------|-------------|--|--|--|
| Income & Endowments from: | | | | |
| Donations & Legacies | A1 | 1,549 | 114,050 | 115,599 |
| Charitable activities | A2 | 400,446 | - | 400,446 |
| Other trading activities | A3 | - | - | - |
| Investments | A4 | 469 | - | 469 |
| Other | A5 | 11,210 | - | 11,210 |
| Total income | A | 413,674 | 114,050 | 527,724 |
| Expenditure on: | | | | |
| Charitable activities | B2 | 386,861 | 114,050 | 500,911 |
| Total expenditure | B | 386,861 | 114,050 | 500,911 |
| Net gains on investments | B4 | - | - | - |
| Net Income for the year | | 26,813 | - | 26,813 |
| Transfers between funds | C | - | - | - |
| Net Income after transfers | | 26,813 | - | 26,813 |
| Net movement in funds | | 26,813 | - | 26,813 |
| Reconciliation of funds:- | E | | | |
| Total funds brought forward | | 235,621 | - | 235,621 |
| Total funds carried forward | | 262,434 | - | 262,434 |

All activities derive from continuing operations

The notes attached on pages 20 to 40 form an integral part of these accounts.

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2022

Chinese Wellbeing - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

| | 2022 £ | 2021 £ |
|--|---------------|---------------|
| Funds generated in the year as detailed in the SOFA | 19,205 | 26,813 |
| Resources applied on functional fixed assets | (96) | - |
| Other applications of funds | - | - |
| Net resources available to fund charitable activities | 19,109 | 26,813 |

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 20 to 40 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Total Funds 2022 £ | Last year Total Funds 2021 £ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward | 262,434 | - | 262,434 | 235,621 |
| Recognised gains and losses before transfers | 19,205 | - | 19,205 | 26,813 |
| | 281,639 | - | 281,639 | 262,434 |
| Closing revenue funds | 281,639 | - | 281,639 | 262,434 |

Summary of funds

| | Unrestricted and Designated funds 2022 £ | Restricted Funds 2022 £ | Total Funds 2022 £ | Last Year Total Funds 2021 £ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 281,639 | - | 281,639 | 262,434 |

The notes attached on pages 20 to 40 form an integral part of these accounts.

Chinese Wellbeing - Statement of Financial Activities for the year ended 31 March 2022

Chinese Wellbeing Income and Expenditure Account for the year ended 31 March 2022 as required by the Companies Act 2006

| | 2022 £ | 2021 £ |
|--|----------------|----------------|
| Income | | |
| Income from operations | 504,670 | 516,045 |
| Interest receivable | 126 | 469 |
| Other operating income | - | 11,210 |
| Gross income in the year before exceptional items | 504,796 | 527,724 |
| Gross income in the year including exceptional items | 504,796 | 527,724 |
| Expenditure | | |
| Charitable expenditure, excluding depreciation and amortisation | 483,205 | 498,325 |
| Depreciation and amortisation | 766 | 966 |
| Governance costs | 1,620 | 1,620 |
| Realised losses on disposals of social investments which are programme related | - | - |
| Total expenditure in the year | 485,591 | 500,911 |
| Net income before tax in the financial year | 19,205 | 26,813 |
| Tax on surplus on ordinary activities | - | - |
| Net income after tax in the financial year | 19,205 | 26,813 |
| Retained surplus for the financial year | 19,205 | 26,813 |

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 20 to 40 form an integral part of these accounts.

Chinese Wellbeing - Balance Sheet as at 31 March 2022

| | | SORP | | 2022 | 2021 |
|---|------|------|----------|----------|---------|
| | Note | Ref | | £ | £ |
| Fixed assets | | A | | | |
| Tangible assets | 9 | A2 | | 2,401 | 3,071 |
| Current assets | | B | | | |
| Debtors | 10 | B2 | 20,311 | 25,335 | |
| Cash at bank and in hand | | B4 | 280,013 | 302,883 | |
| Total current assets | | | 300,324 | 328,218 | |
| Creditors: amounts falling due within one year | 11 | C1 | (21,086) | (68,855) | |
| Net current assets | | | | 279,238 | 259,363 |
| The total net assets of the charity | | | | 281,639 | 262,434 |

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

Restricted funds

Unrestricted Funds

| | | | | | |
|----------------------------|----|----|---------|---------|--|
| Unrestricted Revenue Funds | 14 | D3 | 281,639 | 262,434 | |
| | | | 281,639 | 262,434 | |
| Designated Funds | | | | | |
| Total charity funds | | | 281,639 | 262,434 | |

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 14.

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 11 Oct 2022

The notes attached on pages 20 to 40 form an integral part of these accounts.

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2022

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) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , 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) 2015, (as amended by the Bulletin issued in October 2018 and 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 2022

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 amount the Charity anticipates it will pay to settle the debt 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 2022

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. may need rewording.

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

| | 2022 £ | 2021 £ |
|---|-----------|-----------|
| The net surplus before tax in the financial year is stated after charging:- | | |
| Depreciation of owned fixed assets | 766 | 966 |
| Pension costs | 9,309 | 9,477 |

6 Staff costs and emoluments

| <i>Salary costs</i> | 2022 £ | 2021 £ |
|--|----------------|----------------|
| Gross Salaries | 422,499 | 424,486 |
| Employer's operating costs of defined contribution pension schemes | 9,309 | 9,477 |
| Total salaries, wages and related costs | 431,808 | 433,963 |

| | | |
|--|----|----|
| The average number of full time and part time staff employed in the year was | 33 | 33 |
|--|----|----|

7 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.

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2022

8 Deferred income - Restricted funds

| <i>Current Year</i> | Opening Deferrals | Released in year | Received less released in year | Deferred at year end |
|--|----------------------|------------------------|--------------------------------------|-------------------------|
| | £ | £ | £ | £ |
| TNL Power to Change | 234 | (234) | - | - |
| Innovations in Dementia - DEEP | 3,987 | - | - | 3,987 |
| LCC Dementia Support | 3,250 | (3,250) | - | - |
| TNL Coronavirus Community Recovery Fund | 840 | (840) | - | - |
| LCCG(SMI project) | 15,333 | (15,333) | - | - |
| LCC Comm Champion | - | (18,750) | 25,000 | 6,250 |
| Total | 23,644 | (38,407) | 25,000 | 10,237 |
| | | | 2022 | 2021 |
| | | | £ | £ |
| These deferrals are included in creditors | | | 10,237 | 23,644 |

| <i>Prior Year</i> | Opening Deferrals | Released in years | Received less released in year | Deferred at year end |
|--|----------------------|-------------------------|--------------------------------------|-------------------------|
| | £ | £ | £ | £ |
| TNL Power to Change | - | (7,166) | 7,400 | 234 |
| Innovations in Dementia - DEEP | 3,987 | - | - | 3,987 |
| LCC Dementia Support | 3,250 | - | - | 3,250 |
| TNL Coronavirus Community Recovery Fund | - | (47,898) | 48,738 | 840 |
| Personal Wellbeing | 5,000 | (5,000) | - | - |
| LCCG(SMI project) | - | - | 15,333 | 15,333 |
| Total | 12,237 | (60,064) | 71,471 | 23,644 |
| | | | 2021 | 2020 |
| | | | £ | £ |
| These deferrals are included in creditors | | | 23,644 | 12,237 |

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2022

9 Tangible fixed assets

| <i>Current Year</i> | Land and Buildings | Plant & Machinery | Motor Vehicles | Total |
|-------------------------|-----------------------|----------------------|-------------------|---------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 April 2021 | - | 76,671 | - | 76,671 |
| Additions | - | 96 | - | 96 |
| At 31 March 2022 | - | 76,767 | - | 76,767 |
| Depreciation | | | | |
| At 1 April 2021 | - | 73,600 | - | 73,600 |
| Charge for the year | - | 766 | - | 766 |
| At 31 March 2022 | - | 74,366 | - | 74,366 |
| Net book value | | | | |
| At 31 March 2022 | - | 2,401 | - | 2,401 |
| At 31 March 2021 | - | 3,071 | - | 3,071 |

| <i>Prior Year</i> | Land and Buildings | Plant & Machinery | Motor Vehicles | Total |
|-----------------------|-----------------------|----------------------|-------------------|---------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| 01 April 2020 | - | 76,671 | - | 76,671 |
| Additions | - | - | - | - |
| 31 March 2021 | - | 76,671 | - | 76,671 |
| Depreciation | | | | |
| 01 April 2020 | - | 72,634 | - | 72,634 |
| Charge for the year | - | 966 | - | 966 |
| 31 March 2021 | - | 73,600 | - | 73,600 |
| Net book value | | | | |
| 31 March 2021 | - | 3,071 | - | 3,071 |
| 31 March 2020 | - | 4,037 | - | 4,037 |

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2022

10 Debtors

| | 2022 | 2021 |
|---------------|---------------|---------------|
| | £ | £ |
| Trade debtors | 13,491 | 22,462 |
| Other debtors | 6,820 | 2,873 |
| | <u>20,311</u> | <u>25,335</u> |

11 Creditors: amounts falling due within one year

| | 2022 | 2021 |
|---|---------------|---------------|
| | £ | £ |
| Accruals | 3,787 | 1,620 |
| Deferred Income - Unrestricted & designated funds | - | 35,000 |
| Deferred Income - Restricted funds | 10,237 | 23,644 |
| PAYE, NIC VAT and other taxes | 7,062 | 8,591 |
| | <u>21,086</u> | <u>68,855</u> |

12 Income and Expenditure account summary

| | 2022 | 2021 |
|--------------------------------|----------------|----------------|
| | £ | £ |
| At 1 April 2021 | 262,434 | 235,621 |
| Surplus after tax for the year | 19,205 | 26,813 |
| At 31 March 2022 | <u>281,639</u> | <u>262,434</u> |

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

| At 31 March 2022 | Unrestricted funds | Designated funds | Restricted funds | Total Funds |
|-----------------------|--------------------|------------------|------------------|----------------|
| | £ | £ | £ | £ |
| Tangible Fixed Assets | 2,401 | - | - | 2,401 |
| Current Assets | 300,324 | - | - | 300,324 |
| Current Liabilities | (21,086) | - | - | (21,086) |
| | <u>281,639</u> | <u>-</u> | <u>-</u> | <u>281,639</u> |
| At 1 April 2021 | Unrestricted funds | Designated funds | Restricted funds | Total Funds |
| | £ | £ | £ | £ |
| Tangible Fixed Assets | 3,071 | - | - | 3,071 |
| Current Assets | 328,217 | - | - | 328,217 |
| Current Liabilities | (68,855) | - | - | (68,855) |
| | <u>262,433</u> | <u>-</u> | <u>-</u> | <u>262,433</u> |

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2022

14 Change in total funds over the year as shown in Note 13, analysed by individual funds

| | Funds brought forward from 2021 | Movement in funds in 2022 | Transfers between funds in 2022 | Funds carried forward to 2023 |
|--|---------------------------------|---------------------------|---------------------------------|-------------------------------|
| | £ | See Note 15 £ | £ | £ |
| <i>Unrestricted and designated funds:-</i> | | | | |
| Unrestricted Revenue Funds | 262,434 | 19,205 | - | 281,639 |
| Total unrestricted and designated funds | 262,434 | 19,205 | - | 281,639 |
| Total charity funds | 262,434 | 19,205 | - | 281,639 |

15 Analysis of movements in funds over the year as shown in Note 14

| | Income | Expenditure | Other Gains & Losses | Movement in funds |
|--|----------------|------------------|----------------------|-------------------|
| | 2022 | 2022 | 2022 | 2022 |
| | £ | £ | £ | £ |
| <i>Unrestricted and designated funds:-</i> | | | | |
| Unrestricted Revenue Funds | 418,350 | (399,145) | - | 19,205 |
| <i>Restricted funds:-</i> | | | | |
| LCC Community Resource Grant | 14,000 | (14,000) | - | - |
| LCCG (SMI Project) | 15,333 | (15,333) | - | - |
| LCC Comm Champion | 18,750 | (18,750) | - | - |
| TNL Coronavirus Community Recovery Fund | 840 | (840) | - | - |
| NHS Liverpool CCG (Diabetes Inequalities Fund) | 10,998 | (10,998) | - | - |
| TNL Power to Change | 234 | (234) | - | - |
| LCC Demetia Support | 3,250 | (3,250) | - | - |
| DHSC LCC ICF | 9,052 | (9,052) | - | - |
| DHSC LCC WRRF | 13,482 | (13,482) | - | - |
| DHSC WBC ICF | 507 | (507) | - | - |
| | 504,796 | (485,591) | - | 19,205 |

Chinese Wellbeing

Notes to the Accounts for the year ended 31 March 2022

16 The purposes for which the funds as detailed in note 14 are held by the charity are:-

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. |
| Unrestricted Revaluation Reserve | This fund represents the unrestricted surplus arising on the revaluation of the charity's assets. |

Restricted funds:-

| | |
|--------------------------------|--|
| Restricted Fixed Asset Funds | The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'. |
| Restricted Revaluation Reserve | This fund represents the restricted surplus arising on the revaluation of the charity's assets. |

17 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 2022 as required by the SORP 2015

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

18 Donations, Grants and Legacies

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Donatlons and gifts from individuals | | | | |
| Small donations individually less than £1000 | 1,457 | - | 1,457 | 1,549 |
| Total donations and gifts from Individuals | 1,457 | - | 1,457 | 1,549 |

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

| | Prior Year Unrestricted Funds | Prior Year Restricted Funds | Prior Year Total Funds |
|-------------------|-------------------------------------|-----------------------------------|---------------------------|
| | 2021 | 2021 | 2021 |
| | £ | £ | £ |
| Prior year | 1,549 | - | 1,549 |

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

| | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|---|--|--|--|--|
| Revenue grants from government and public bodies | | | | |
| Small grants individually less than £1000 | - | - | - | 1,107 |
| LCC Community Recourse Grant | - | 14,000 | 14,000 | 14,000 |
| NHS Liverpool CCG - Diabetes Inequalities | - | 10,998 | 10,998 | - |
| LCCG (SMI) | - | 15,333 | 15,333 | - |
| LCC Dementia Support | - | 3,250 | 3,250 | - |
| DHSC Workforce Grant | - | - | - | 2,569 |
| LCC Comm Champion | - | 18,750 | 18,750 | - |
| Community Foundation for Merseyside (LCR Cares) | - | - | - | 2,158 |
| TNL Power to Change | - | 234 | 234 | 7,166 |
| TNL Coronavirus Community Recovery Fund | - | 840 | 840 | 47,898 |
| DHSC LCC ICF | - | 9,052 | 9,052 | 12,653 |
| DHSC LCC WRRF | - | 13,482 | 13,482 | - |
| DHSC WBC ICF | - | 507 | 507 | - |
| Total public sector revenue grants | - | 86,446 | 86,446 | 87,550 |
| Revenue grants from government and public bodies - Prior Year analysis | | | | |
| | Prior Year Unrestricted Funds 2021 £ | Prior Year Restricted Funds 2021 £ | Prior Year Total Funds 2021 £ | |
| Prior Year | - | 87,550 | 87,550 | |

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

| | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|--|--|--|--|--|
| Revenue grants and donations from non public bodies | | | | |
| LCVS | 10,000 | - | 10,000 | - |
| Lloyds Bank Foundation England & Wales | 50,000 | - | 50,000 | - |
| Dementia network | 660 | - | 660 | - |
| Independent Age | - | - | - | 13,500 |
| Personal Wellbeing | - | - | - | 5,000 |
| PH Holt Grant | - | - | - | 8,000 |
| Total private sector revenue grants | 60,660 | - | 60,660 | 26,500 |

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

| | Prior Year Unrestricted Funds 2021 £ | Prior Year Restricted Funds 2021 £ | Prior Year Total Funds 2021 £ | |
|--|--|--|--|----------------|
| Prior Year | - | 26,500 | 26,500 | |
| Total Donations, Grants and Legacies | | | | |
| Total Donations, Grants and Legacies A1 | 62,117 | 86,446 | 148,563 | 115,599 |

All the donations and gifts in the prior year were unrestricted.

| Prior year | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Prior Year Total Funds 2021 £ |
|--|------------------------------------|----------------------------------|--|
| Total Donations, Grants and Legacies A1 | 1,549 | 114,050 | 115,599 |

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

19 Income from charitable activities - Trading Activities

| <i>Current year</i> | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total funds 2021 £ |
|---|--|--|--|--|
| Primary purpose and ancillary trading Domiciliary and other services | 356,107 | - | 356,107 | 400,446 |
| Total Primary purpose and ancillary trading | 356,107 | - | 356,107 | 400,446 |

20 Total Income from charitable activities

| <i>Current year</i> | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|--|--|--|--|--|
| Total income from charitable trading | 356,107 | - | 356,107 | 400,446 |
| Total from charitable activities A2 | 356,107 | - | 356,107 | 400,446 |

21 Investment income

| | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|-----------------------------------|--|--|--|--|
| Bank Interest Receivable | 126 | - | 126 | 469 |
| Total investment income A4 | 126 | - | 126 | 469 |

Investment income - Prior Year analysis

| | Unrestricted Funds | Restricted Funds | Total Funds |
|------------|-----------------------|---------------------|-------------|
| Prior Year | 469 | - | 469 |

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

22 Other income and gains

| <i>Current year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ |
| HMRC JRS grants | - | - | - | 11,210 |
| Total other income | - | - | - | 11,210 |

A5

23 Expenditure on charitable activities - Direct spending

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Gross wages and salaries - charitable activities | 338,268 | 84,230 | 422,499 | 424,486 |
| Defined contribution pension costs - charitable activities | 9,309 | - | 9,309 | 9,477 |
| Travel and Subsistence - Charitable Activities | 17,280 | - | 17,280 | 17,935 |
| Training costs | 1,090 | - | 1,090 | 1,879 |
| Costs of activities and events | 1,551 | 1,200 | 2,750 | 8,006 |
| Total direct spending | 367,498 | 85,430 | 452,928 | 461,783 |

B2a

See below for split of prior year expenditure.

| <i>Prior Year</i> | Prior Year Unrestricted Funds | Prior Year Restricted Funds | Prior Year Total Funds |
|--|-------------------------------------|-----------------------------------|---------------------------|
| | 2021 | 2021 | 2021 |
| | £ | £ | £ |
| Gross wages and salaries - charitable activities | 343,166 | 81,320 | 424,486 |
| Defined contribution pension costs - charitable activities | 9,477 | - | 9,477 |
| Travel and Subsistence - Charitable Activities | 16,941 | 994 | 17,935 |
| Training costs | 714 | 1,165 | 1,879 |
| Costs of activities and events | 3,990 | 4,016 | 8,006 |
| Total direct spending | 374,288 | 87,495 | 461,783 |

B2a

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

24 Expenditure on charitable activities - Charitable trading

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Cost of goods for primary purpose trading - Including movement in stock | - | - | - | - |
| Total charitable trading costs B2b | - | - | - | - |

25 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 |
|--|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Premises Expenses | | | | |
| Rent payable under operating leases | 9,517 | 1,000 | 10,517 | 8,000 |
| Administrative overheads | | | | |
| Telephone, fax and internet | 3,840 | - | 3,840 | 2,765 |
| Stationery and printing | 1,668 | - | 1,668 | 2,155 |
| Membership subscriptions | 738 | - | 738 | 449 |
| Software licences and computer | 5,637 | - | 5,637 | 11,846 |
| Health and safety costs | 748 | - | 748 | 3,345 |
| Liability and contents insurance | 3,557 | - | 3,557 | 4,392 |
| Professional fees paid to advisors other than the auditor or examiner | | | | |
| Other legal and professional | 3,451 | - | 3,451 | 3,590 |
| Financial costs | | | | |
| Bank charges | 121 | - | 121 | - |
| Depreciation & Amortisation in total for the period | 750 | 16 | 766 | 966 |
| Support costs before reallocation | 30,027 | 1,016 | 31,043 | 37,508 |
| Total support costs - Current Year | 30,027 | 1,016 | 31,043 | 37,508 |

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 2022 as required by the SORP 2015

| <i>Prior Year</i> | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ |
|---|------------------------------------|----------------------------------|--------------------------|
| Premises Expenses | | | |
| Rent payable under operating leases | 3,000 | 5,000 | 8,000 |
| Administrative overheads | | | |
| Telephone, fax and internet | 41 | 2,724 | 2,765 |
| Stationery and printing | 513 | 1,642 | 2,155 |
| Membership subscriptions | 204 | 245 | 449 |
| Software licences and computer expenses | 1,458 | 10,388 | 11,846 |
| Health and safety costs | 3,345 | - | 3,345 |
| Liability and contents insurance | 858 | 3,534 | 4,392 |
| Professional fees paid to advisors | | | |
| Other legal and professional | 600 | 2,990 | 3,590 |
| Financial costs | | | |
| Depreciation & Amortisation in total for | 934 | 32 | 966 |
| Support costs before reallocation | 10,953 | 26,555 | 37,508 |
| Total support costs - Prior Year | 10,953 | 26,555 | 37,508 |

The basis of allocation of costs between activities is described under accounting policies

26 Other Expenditure - Governance costs

| <i>Current Year</i> | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|-------------------------------|--|--|--|--|
| Independent Examiner's fees | 1,620 | - | 1,620 | 1,620 |
| Total Governance costs | 1,620 | - | 1,620 | 1,620 |

All the expenditure in the prior year was unrestricted.

Chinese Wellbeing

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

27 Total Charitable expenditure

| <i>Current Year</i> | | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|-------------------------------------|------------|--|--|--|--|
| Total direct spending | B2a | 367,498 | 85,430 | 452,928 | 461,783 |
| Total charitable trading costs | B2b | - | - | - | - |
| Total support costs | B2d | 30,027 | 1,016 | 31,043 | 37,508 |
| Total Governance costs | B2e | 1,620 | - | 1,620 | 1,620 |
| Total charitable expenditure | B2 | 399,145 | 86,446 | 485,591 | 500,911 |

| <i>Prior Year</i> | | Prior Year Unrestricted Funds 2021 £ | Prior Year Restricted Funds 2021 £ | Prior Year Total Funds 2021 £ | |
|-------------------------------------|------------|--|--|--|--|
| Total direct spending | B2a | 374,288 | 87,495 | 461,783 | |
| Total charitable trading costs | B2b | - | - | - | |
| Total support costs | B2d | 10,953 | 26,555 | 37,508 | |
| Total Governance costs | B2e | 1,620 | - | 1,620 | |
| Total charitable expenditure | B2 | 386,861 | 114,050 | 500,911 | |

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

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

28 Analysis of income by activity

| | SOFA ref | 2022 £ | 2021 - |
|---|----------|-----------|-----------|
| Activity | | | |
| Income from charitable activities | | | |
| Luncheon Club | | - | - |
| Chinese Wellbeing | | 4,115 | 13,920 |
| Domiciliary Service | | 315,404 | 354,453 |
| Personal Wellbeing | | 36,588 | 43,283 |
| Total Income from charitable activities | A2 | 356,107 | 400,446 |
| Summary of Total Income, including the items above | | | |
| Charitable activities | A2 | 356,107 | 400,446 |
| Donations & Legacies | A1 | 148,563 | 115,599 |
| Investment income | A4 | 126 | 469 |
| Other income | A5 | - | 11,210 |
| Total Income as shown in the SOFA | A | 504,796 | 527,724 |
| Categories of income | | | |
| Income from exchange transactions | | 504,796 | 527,724 |

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

29 Analysis of charitable expenditure by activity

Activity

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|-----------------------------------|---------------------|----------------------|------------------------------------|----------------|----------------|
| | 2022 | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| <i>Luncheon Club</i> | | | | | |
| Direct costs | 23,509 | - | - | 23,509 | 22,007 |
| Administrative overheads | - | 250 | - | 250 | |
| Professional fees | - | - | - | - | 107 |
| Financial costs | - | 16 | - | 16 | 17 |
| Total Luncheon Club | 23,509 | 266 | - | 23,775 | 22,131 |
| | Direct costs | Support costs | Grant funding of activities | Total | Total |
| | 2022 | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| <i>Chinese Wellbeing</i> | | | | | |
| Direct costs | 45,343 | - | - | 45,343 | 53,385 |
| Charitable trading costs | - | - | - | - | - |
| Premises expenses | - | 10,517 | - | 10,517 | 8,000 |
| Administrative overheads | - | 11,647 | - | 11,647 | 18,836 |
| Professional fees | - | 1,800 | - | 1,800 | 1,270 |
| Financial costs | - | 745 | - | 745 | 800 |
| Overheads recharged | -1391 | (23,964) | - | (25,355) | (20,632) |
| Total Chinese Wellbeing | 43,952 | 745 | - | 44,697 | 61,659 |
| | Direct costs | Support costs | Grant funding of activities | Total | Total |
| | 2022 | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| <i>Domiciliary Service</i> | | | | | |
| Direct costs | 363,696 | - | - | 363,696 | 358,999 |
| Premises expenses | - | - | - | - | - |
| Administrative overheads | - | 4,287 | - | 4,287 | 5,993 |
| Professional fees | - | 1,651 | - | 1,651 | 2,320 |
| Overheads recharged | 1,391 | 18,893 | - | 20,284 | 18,053 |
| Total Domiciliary Service | 365,087 | 24,831 | - | 389,918 | 385,365 |

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|---------------------------------|---------------|---------------|-----------------------------|---------------|---------------|
| | 2022 | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| Personal Wellbeing | | | | | |
| Direct costs | 20,380 | - | - | 20,380 | 27,392 |
| Administrative overheads | - | 4 | - | 4 | 16 |
| Financial costs | - | 126 | - | 126 | 149 |
| Overheads recharged | - | 5,071 | - | 5,071 | 2,579 |
| Total Personal Wellbeing | 20,380 | 5,201 | - | 25,581 | 30,136 |

Summary of charitable costs by activity

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|---|----------------|---------------|-----------------------------|----------------|----------------|
| | 2022 | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| Total Luncheon Club | 23,509 | 266 | - | 23,775 | 22,131 |
| Total Chinese Wellbeing | 43,952 | 745 | - | 44,697 | 61,659 |
| Total Domiciliary Service | 365,087 | 24,831 | - | 389,918 | 385,365 |
| Total Personal Wellbeing | 20,380 | 5,201 | - | 25,581 | 30,136 |
| Total Overheads recharged | - | - | - | - | - |
| Total Governance costs as detailed in Note 26 | - | 1,620 | - | 1,620 | 1,620 |
| Total charitable expenditure | 452,928 | 32,663 | - | 485,591 | 500,911 |

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 27

Analysis of support and governance costs by charitable activities

| Activity | Governance | Finance | Human Resources | Other Overheads | Total |
|---------------------|--------------|------------|-----------------|-----------------|---------------|
| Luncheon Club | - | 16 | - | 250 | 266 |
| Chinese Wellbeing | 1,620 | 745 | - | - | 2,365 |
| Domiciliary Service | - | - | - | 24,831 | 24,831 |
| Personal Wellbeing | - | 126 | - | 5,075 | 5,201 |
| Grand Total | 1,620 | 887 | - | 30,156 | 32,663 |

Chinese Wellbeing

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

30 Analysis of non charitable expenditure by activity

Activity

| <i>Governance costs</i> | Governance costs 2022 £ | Governance costs 2021 £ |
|---|----------------------------------|----------------------------------|
| | | |
| Other Expenditure - Governance costs as detailed in Note 26 | <u>1,620</u> | <u>1,620</u> |

