

CHINESE INFORMATION AND ADVICE CENTRE

(A COMPANY LIMITED BY GUARANTEE AND A REGISTERED CHARITY)

Report of the Directors and Financial Statements

For the year ended 31 March 2013

Charity no 800646
Company no 02306765



CHINESE INFORMATION AND ADVICE CENTRE

CONTENTS

Structure, References and Administrative Details	2
Report of the Trustees	3
Statement of Trustees' responsibilities	9
Independent Examiner's Report	10
Statement of financial activities & Summary income & expenditure account	11
Balance Sheet	12
Notes to the Accounts	13

CHINESE INFORMATION AND ADVICE CENTRE

STRUCTURE, REFERENCES AND ADMINISTRATIVE DETAILS

Company

The Chinese Information and Advice Centre is a company limited by guarantee and not having a share capital incorporated in the United Kingdom on 18 October 1988 with registration no 02306765. The company is a registered charity with registration number 800646.

Board of Directors and Trustees

The directors of the company are its trustees for the purpose of the Charities Act, and throughout this report are collectively referred to as the trustees. Under the Articles of Association of the company, the trustees are elected at the AGM to serve for a period of three years and are eligible for re-election at an AGM thereafter.

The trustees who are in office during the year and up to the date of this report were as follows:

Edmond Yeo JP (Chair)
Rev Vincent Aun
Kan Inglez

Honorary Treasurer and Company Secretary

Emily Lung

Registered Office

Lower Ground Floor, 71-73 Charing Cross Road, London WC2H 0ND

Independent Examiner

Wong Lange & Co, Chartered Certified Accountants, 29-30 Frith Street, London W1D 5LG

Bankers

HSBC Bank plc, 138 Shaftsbury Avenue, London WC2H 8HB

CHINESE INFORMATION AND ADVICE CENTRE

REPORT OF THE TRUSTEES

The Trustees are pleased to present their report together with the independently examined financial statements of the company for the year ended 31 March 2013

Objects and Activities

The mission of the Chinese Information and Advice Centre (the "Charity" or "CIAC") is to ensure that disadvantaged people of Chinese origin in the UK are able to access quality advice, information and support

The Charity specialises in providing advice and support on immigration and asylum law. It also offers support services to refugees and asylum seekers as well as a unique support programme for Chinese women and their children, in particular to those vulnerable to domestic violence. In addition, the Charity creates partnership initiatives to benefit the local community and collect and disseminate information to Chinese communities throughout the UK.

Governance & Management

The Board of Trustees meets at least six times a year and is responsible for the governance of the organisation. New Trustees are supported through an induction process which includes a Trustee induction pack on their responsibilities and code-of-conduct as trustees. In addition to the regular meetings, there is a strategic business meeting to discuss and plan our business directions.

Decisions on the day-to-day operation of the Charity are undertaken by the Chief Executive or, in his absence, acting Chief Executive, in consultation with the Trustee sub-committees. Assessment of the financial position of the Charity and monitoring of its resources is carried out by the Board. There are two other committees formed by the Trustees together with the Chief Executive Officer and co-opted members to oversee personnel and fundraising matters.

Decisions on matters with significant implications for the organisation are brought to the Board of Trustees including organisational priorities and changes, resources risk, major initiatives and formation and development policies.

Trustees are elected at AGM, and new Trustees may be recruited during the year to fill up a vacancy or take on additional responsibilities. New Trustees are recruited through introductions, enquiries and the Charity's website.

Results

The net incoming resources for the year amounted to £21,482 (2012 £13,118) of which there was a net deficit of £195 (2012 £102 surplus) on restricted projects and a net surplus of £21,677 (2012 £13,016) on unrestricted activities.

Achievements and Performance

(i) Legal Advice

The Charity continued the service under the licence granted by the Organisation of Immigration Services Commission (OISC) on the provision of legal advice on immigration and asylum law. The legal advisor team members have attained the required level of accreditation. The Charity makes referrals on complex caseworks.

(ii) Women's and Children's Support

The Women's and Children's Support project provides Chinese women safety planning, emotional support, interpretation, assistance in finding refuge or temporary accommodation, and advice on housing, benefits and children issues. During the year under review, there

CHINESE INFORMATION AND ADVICE CENTRE

were outreach volunteers providing on-going assistance to and befriending the service users. The Charity also raised the awareness of domestic violence amongst the Chinese community through multi-agency partnership, workshops, leaflets and newsletters, and the Chinese media and other social media. On 31 March 2013, the government officially modernized the definition of domestic violence to encompass the types of abuse which can be psychological, physical, sexual, financial or emotional. The new definition will help the victims of domestic violence to access legal aid in resolving their family and/or immigration matters.

"Women Together Against Abuse" project

The Charity teamed with 5 other voluntary organisations for women won a 4-year grant by the London Councils. Under the terms of the grant, the partnership had to provide services and workshops on domestic violence in all London boroughs. The contract started in November 2008. The service was co-ordinated and monitored by the lead partner and targets were agreed and reviewed annually. The consortium members had successfully delivered the project up to March 2013.

ASCENT – Working to end violence against women and girls (VAWG)

In April 2013, the Charity formed a consortium with 21 other voluntary organisations and works in partnership to end violence against women and girls. This project is funded by the London Councils and the Charity provides services under the "Advice and Support" theme and in particular specialist services in Chinese and Vietnamese languages. This innovative partnership strengthens referral pathways across organisations and identifies trends and emerging need. The contract is initially for 2 years and it is expected to be renewed by the London Councils at the end of the contract.

Further funding

At the time of the report, the Charity further secured two small funding from Zurich Community Trust and Austin & Hope Pilkington Trust to extend the women's and children support services to ethnic Chinese who are affected by the domestic violence.

(iii) Benefits and Tax Credits Advice

The Charity aims to provide a one-stop advice service for the Chinese residents. It specially created a separate service category in 2011 to provide benefits and tax credit advice through telephone or face-to-face sessions. While the service to residents in the Westminster Councils is funded, the Charity also provides such service to other London residents at a nominal administration fee.

The "Know Your Tax Credits and Benefits Rights" project is a two-year grant to provide benefits and tax credits advice funded by the St James's Ward Councillors through the Westminster City Council Neighbourhood Fund programme. The grant started in April 2011 and ended in March 2013. CIAC is sourcing further funding to provide this free service covering all over London. In the meantime, the Charity continues to provide the service at a nominal administration fee.

(iii) Homelessness

The official definition of homelessness includes those in temporary housing, overcrowding accommodation or facing eviction. There are a lot of other issues associated with homelessness. It is not uncommon that the Chinese who are in such a dire situation would be unaware of the appropriate channel to change their living environment. The Charity is in a good position to help and assist them to find suitable accommodation and tackle homelessness problems. A one year funding started from November 2012 was granted by the Westminster Amalgamated Charity to serve the local residents.

CHINESE INFORMATION AND ADVICE CENTRE

(iv) Refugee and Asylum Seeker Support

The Charity provides advice and assistance in the areas of asylum support, welfare benefit, housing, healthcare and education for Chinese new arrivals. Due to the lack of funding, we now mainly make referrals to other refugee organisations. This service is merging with the benefit advice as previous clients have moved onto settlement in the country.

(v) Information Development

The Charity published quarterly newsletters (in traditional Chinese as well as in English) to provide news on immigration and nationality laws, public policy and events within the Chinese community. This is a self-funded project with the help of volunteers from research and editing to translation and final production. Four issues of the newsletter have been published during the year including an electronic version on our website. In addition, CIAC maintains the Chinese information section inside the Charing Cross Library.

On 26 April 2012, the Charity organised a successful Community Open Day in collaboration with the UK Border Agency, Chinatown Police Unit and Local Councillors to benefit our service users. This was the second time it organised such event.

(vi) Home Office (previously UK Border Agency) Surgery and Police Community Service Surgery

The Charity continues to host the Police Community Service surgery at its Charing Cross Road office (heart of London Chinatown). This is held monthly and open to the general public with free interpretation for the non-English speaking Chinese service users.

In November 2012, the Charity collaborated with the Home Office to host the Home Office Surgery at its office. The Home Office officers came to the Charity to answer enquiries from the local community regarding immigration issues. The enquiries can be personal to them or regarding general immigration policies. The surgery is now scheduled on the first Tuesday of each month.

(vii) Social Enterprise

CIAC provides fee charging services under the social enterprise initiative which comprises of translation, interpretation and printing facility. This service benefits the local community as the Charity has a team of volunteers with a high proficiency of Chinese-English language standard and specialising in translation and interpretation.

Fundraising

The Charity has a dedicated Fundraising team. The team comprises of mainly volunteers who are committed to the fundraising activities organised during the financial year. CIAC had organised a stall in London Chinatown during the Chinese New Year 2013, the annual mid-autumn dinner, the annual Charity Dinner and participated in the Foundation for Social Improvement (FSI) "Lottery Draw". Apart from the annual activities, CIAC was awarded the "Inspired 2012" mark to set up an "Information Hub" in London Chinatown during the 2012 London Olympic and Paralympic Games. The project included the launch of the "London Chinatown Ambassadors" in partnership with the "British Chinese Project" and the London Chinatown Chinese Association (LCCA). CIAC received a commercial sponsorship of £10,000 from Lycamobile for the project. This has substantially boosted the fundraising target. A gross sum of £28,184 (2012: £17,717) was raised and £22,228 (2012: £11,150) net of expenses.

CHINESE INFORMATION AND ADVICE CENTRE

Plans and Future Projects

Legal Advice

The Charity, while maintaining the services under the Office of the Immigration Services Commissioner (OISC), makes referrals to solicitors firm and assists the clients with interpretation and research on particular immigrations matters

Benefit Advice Project

The Charity has been delivering benefit advice services as part of its projects in women support and refugee and asylum supports. It intends to extend this service to the wider group in the Chinese community who are usually unaware of their benefit entitlements and have no knowledge to apply. Funding application for the project to provide the services in other London Boroughs has been underway

Homelessness Project

In carrying out the current project under the funding from Westminster Amalgamated Charity, the Charity works closely with St Martin-In-the-Field, Passage and No Second Night Out project of Broadway who provide shelter, meals and hygiene day services to the rough sleepers. We made referrals to each other especially for the Chinese speaking clients. The Charity finds the needs of the project and we are looking for further funding to continue the existing service at the end of the current funding round in October 2013 and ideally extend to other London boroughs

Wellbeing Project

There is a growing population of the elderly Chinese. Most of them were migrants during 70s and 80s. This first generation of the Chinese migrants came to the UK to work mainly in restaurants. Later in the 90s, there was an influx of workers from the mainland China. These groups of migrants are mostly lack of English language proficiency. Now retired or at their 50s, they are usually isolated and have poor health. From dealing with the clients, the Charity recognised that there is a need to promote wellbeing physically, emotionally as well as financially. The Charity is looking at funding to develop a series of wellbeing projects promoting active living, healthy eating, energy saving and income maximisation

Other Projects

The Charity has researched into areas where there is insufficient local services targeting the Chinese community especially in the two highly Chinese populated boroughs, Lambeth and Southwark. These are the areas that the Charity can extend its services and develop a team of dedicated local volunteers and self-help groups to organise local community and cultural events. There is also a significant lack of Chinese service providers who support people with mental health issues. Another area that the Charity will look into is the service that tackling problems associated with gambling e.g. debts and problematic gambling

Prisons and Probation Projects

This project was introduced to meet the language and cultural needs of Chinese prisoners in Her Majesty Prisons, initially within the London region. Together with the Chinese Business Gazette Journal, Spectrum Radio and London Chinese Radio, the Charity had launched a highly successful campaign to collect and deliver Chinese books, magazines and newspapers to the Chinese prisoners

This service was gratefully received by the respective prisons. At the moment, the entire project is being supported by volunteers and staff and funded entirely from the Charity's own fundraising resources. The Charity is looking for funding to support and extend the project with prison visits and organising activities to improve the skills and employability of the prisoners upon their release and reduce the re-offending rate

CHINESE INFORMATION AND ADVICE CENTRE

In October 2013, the Charity secured a small grant from Clinks (an organisation supporting voluntary sector working with ex-offenders and their families) to provide a cultural sensitive training to the Foreign National Unit of the London Probation Trust. The Charity had provided similar training before directly funded by the London Probation Trust. It is a very good opportunity for the Charity to work with this sector again to meet the rising need in the community.

Social Enterprise and general donations

The Trustees will continue to explore the market for fee charging services under social enterprise which would include legal advice services. The Charity also appealed to businesses and individuals for their generous help, support and donations.

Reserves Policy

The Trustees considered the level of free reserves (being funds not tied up in fixed assets, designated funds or restricted funds) that the Charity will require to provide financial flexibility over the course of the forthcoming year should be 3 months of the resources expended. This was approximate £20,000 in general funds. The Charity continues to use its free reserves to retain staff and bridge the funding gaps. As of 31 March 2013, the free reserve was £27,248 (2012 £15,571). It is considered that the free reserves have been maintained at the required level.

The current premises lease has finished in November 2013 and the landlord is planning to redevelop the whole place. The Charity will be reallocated within the new development. However, there is no concrete plan and date at time of this report. The Trustees decided to put aside designated reserve of £5,000 for fixed assets and £5,000 for relocation and decoration in this financial year. The total amount required is estimated to be £15,000 for fixed assets and another £15,000 for relocation. The Trustees planned to accumulate these sums in the next 2 financial years if the resources are available.

The Trustees are actively doing fundraising events to increase the Charity's unrestricted reserves in order to increase the capacity of the Charity to meet the need of the Chinese community.

Investment Policy

Under the memorandum and articles of association, the Charity has the power to make any investment as the Trustees think fit.

Risk Review

Review of the Charity's strategy and activities are carried out on an annual basis to produce a comprehensive three-year rolling strategic plan setting out the major opportunities available and the potential risks exposed. The Trustees regularly monitor progress against the strategic objectives. As part of this process, the Trustees have implemented a risk management strategy that comprises of

- An annual review of the risks which the Charity may face,
- The establishment of systems and procedures to mitigate those risks identified, and
- The implementation of procedures designed to minimise any potential impact on the Charity should any of those risks materialise.

Related Parties

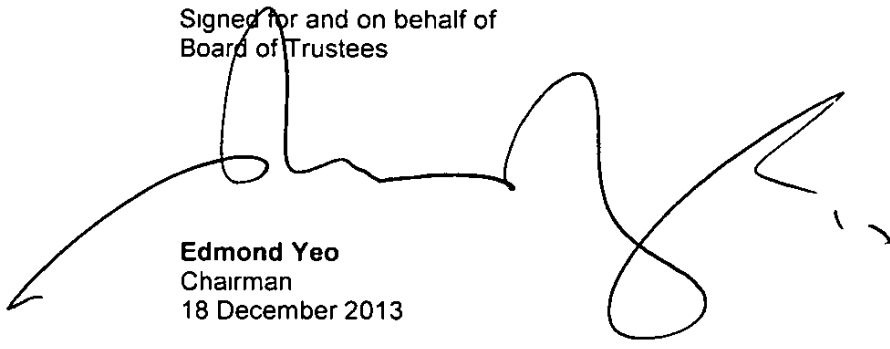
The Charity reimburses its Trustees for expenditure. During the year there was no related party transaction.

CHINESE INFORMATION AND ADVICE CENTRE

Independent Examiner

The Board of Trustees consider that an audit is not required for the financial year being reported under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed and the company was entitled to exemption from audit under section 477 of the Companies Act 2006 related to small companies. The members have not required the company to obtain the audit of its accounts for the year in question in accordance with section 476. According to the 2011 Act, an independent examiner, Wong Lange & Co ACCA was appointed and it has agreed to be the independent examiner for the year ended 31 March 2013.

Signed for and on behalf of
Board of Trustees



Edmond Yeo
Chairman
18 December 2013

CHINESE INFORMATION AND ADVICE CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Chinese Information and Advice Centre for the purposes of the company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company and the incoming resources and application of the resources, including the net income or expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE CHINESE INFORMATION AND ADVICE CENTRE
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2013**

We report on the accounts of the Chinese Information and Advice Centre (the "Charity") for the year ended 31 March 2013 as set out in the annual report

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the Charity is not subject to audit under the company law and is eligible for independent examination, it is our responsibility to

- examine the accounts under section 145 of the 2011 Act,
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to our attention

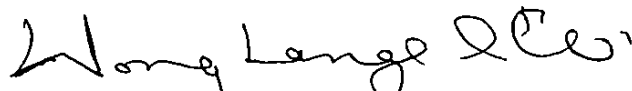
BASIS OF INDEPENDENT EXAMINER'S STATEMENT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with our examination, no matter has come to our attention

- 1 which gives us reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the Charities Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met, or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



**Wong Lang & Co
Chartered Certified Accountants**

30 December 2013

CHINESE INFORMATION AND ADVICE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES & SUMMARY INCOME & EXPENDITURE ACCOUNT For the year ended 31 March 2013

	2013	2013	2013	2012
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary Income - Gifts and Donations	5,517	-	5,517	13,068
- Donated Services	-	21,200	21,200	-
- Others	542	-	542	992
Activities for generating funds				
Interest income	10	-	10	-
Fundraising	28,184	-	28,184	17,717
Incoming resources from charitable activities				
Legal advice	2,931	-	2,931	67
Women's support	-	30,558	30,558	27,856
Benefits advice	328	4,347	4,675	3,973
Homelessness	-	4,000	4,000	-
Information Development & interpretation	3,263	-	3,263	8,702
Total incoming resources	40,775	60,105	100,880	72,375
RESOURCES EXPENDED				
Costs of generating funds				
Fundraising costs of grants and donations	5,955	-	5,955	6,567
Charitable activities				
Legal advice	7,014	20,000	27,014	9,065
Women's support	-	31,270	31,270	11,166
Benefit advice	4,573	3,997	8,570	26,696
Homelessness	-	1,434	1,434	-
Information Development & interpretation	1,690	-	1,690	3,645
Governance costs	1,066	2,399	3,465	2,118
Total resources expended	20,298	59,100	79,398	59,257
Net incoming resources before transfer	20,477	1,005	21,482	13,118
Transfer between funds	1,200	(1,200)	-	-
Net incoming / (outgoing) resources	21,677	(195)	21,482	13,118
Funds brought forward at 1 April	15,571	2,588	18,159	5,041
Funds carried forward at 31 March	37,248	2,393	39,641	18,159

All incoming resources and resources expended derive from continuing activities
The statement of financial activities includes all gains and losses recognised in the year

The notes on pages 13 to 19 form an integral part of these financial statements

CHINESE INFORMATION AND ADVICE CENTRE

BALANCE SHEET

As at 31 March 2013

	Note	2013 £	2012 £
Fixed Assets	9	<u>1,321</u>	<u>1,109</u>
Non-Current Assets			
Deposit		<u>1,500</u>	<u>1,500</u>
Current Assets			
Debtors	10, 14	11,733	8,986
Cash at bank and in hand		<u>35,148</u>	<u>17,070</u>
		46,881	26,056
Liabilities			
Creditors Amount falling due within one year	11, 14	<u>10,061</u>	<u>10,506</u>
Net Current Assets		<u>36,820</u>	<u>15,550</u>
Net Assets		<u>39,641</u>	<u>18,159</u>
Funds			
Unrestricted funds	13		
General fund		<u>27,249</u>	<u>15,571</u>
Designated funds			
New office refurbishment		5,000	-
Tangible fixed asset reserve		<u>5,000</u>	<u>-</u>
Total designated funds		<u>10,000</u>	<u>-</u>
Total unrestricted funds		<u>37,249</u>	<u>15,571</u>
Restricted funds	13	<u>2,393</u>	<u>2,588</u>
		<u>39,642</u>	<u>18,159</u>

The notes on pages 13 to 19 form an integral part of these financial statements

For the year ending 31 March 2013, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 (the Act) relating to small companies. No members have required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Directors on 18 December 2013 and signed on its behalf by


Edmond Yeo
Chairman

CHINESE INFORMATION AND ADVICE CENTRE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2013

1. Accounting policies

The financial statements are prepared in accordance with the Statement of Recommended Practice 2005 "Accounting and Reporting by Charities" and applicable accounting standards and the Companies Act 1985. The principal accounting policies adopted in the preparation of the financial statements are as follows:

(a) Accounting convention

The financial statements are prepared under the historical cost convention.

(b) Incoming resources

All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance of receipt.

Grants for revenue expenditure

Grants are recognised in the statement of financial activities when the conditions for receipt have been complied with.

Grants for fixed assets expenditure

Grants are recognised in the statement of financial activities when they are receivable.

Donations

Donations are included in incoming resources when they are receivable.

Gifts in kind and donated services

Gifts in kind are recognised as income when brought into use by the charity. Gifts in kind and donated services and facilities have been included in income at an amount equivalent to the estimated value to the charity.

Fee income

Fees are recognised in the statement of financial activities when they are receivable.

Interest income

Interest is included when receivable by the charitable company.

(c) Resources expended

All expenditure is accounted for on an accruals basis and has been allocated on the basis indicated below.

Charitable activities

This includes all expenditure directly related to the objects of the Charity and comprises the following -

Legal advice

Provision of legal advice to the clients

Women's support

Provision of support for women domestic violence victims

Benefits Advice

Provision of advice on benefits including tax credits and social help

Homelessness

Provision of advice on housing and tackling effects of homelessness

Interpretation

CHINESE INFORMATION AND ADVICE CENTRE

Notes to the Accounts (continued) For the year ended 31 March 2013

The provision of interpretation and translation service

Information Development
The provision of information development services

Governance costs

These costs include the costs of governance arrangements which relate to the general running of the charitable company as opposed to the direct management functions in generating funds, service delivery and programme or project work. This includes such items external audit, accountancy and trustees meeting expenses

Support costs

Support costs represent the staffing and associated costs of finance, personnel and general administration in supporting the operational programmes for which the Charity is responsible. These are allocated to the relevant cost area and are explained in more detail in the notes to the accounts

(d) Cash flow statement

The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company

(e) Fund accounting

The charitable company maintains various types of funds as follows

i) Restricted

Restricted funds comprise amounts donated for specific objectives. They are expendable in furtherance of certain particular aspects of the objects of the charity

ii) Unrestricted

Unrestricted funds comprise amounts donated to the charity for general use. They are expendable at the discretion of the trustees, in furtherance of any aspects of the objects of the charity. There are two categories of unrestricted funds

a) Designated

Designated funds comprise funds set aside out of unrestricted income by the trustees for the furtherance of particular aspects of the charity's objects. The trustees may, at their discretion, reallocate these funds back to the general fund. Discretionary reallocations between designated and general funds are treated as transfers in the notes to the accounts

b) General

General funds represent the accumulated unrestricted and undesignated surpluses. The general funds are available at any time for use at the discretion of the trustees for furtherance of the charity's activities and objectives

Transfers from general funds to restricted funds are made when the income for specific activities does not cover the full costs. Transfers between designated funds and general funds are determined by the trustees where deemed appropriate

(f) Fixed assets

Fixed assets are stated at cost less depreciation. Fixed asset of value over £150 is capitalised and depreciation is provided on a straight-line basis so as to write off the cost of the fixed assets over their estimated useful life as follows -

Leasehold improvements	- over length of the lease or until rental review, if shorter
Office equipment	- over 3 years
Furniture and fittings	- over 5 years

2. Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1

CHINESE INFORMATION AND ADVICE CENTRE

Notes to the Accounts (continued) For the year ended 31 March 2013

3 Incoming resources from charitable activities

Source	Project	2013	2012
		£	£
London Councils	Women Together Against Abuse	27,857	27,856
City of Westminster Council	Know Your Tax Credits and Benefit Rights	4,347	3,933
Social Enterprise	Advice, information & Interpretation	6,522	8,809
City of Westminster Council	Third Party Reporting Centre, 24 hours women helpline & domestic violence awareness film production	2,701	-
Westminster Amalgamated Charity	Homelessness in Westminster	4,000	-
		<u>45,427</u>	<u>40,598</u>

4. Charitable activities

	Legal Advice £	Benefits advice £	Women's support £	Homelessness £	Information Development and Interpretation £	Total £	Basis of Allocation
Charitable Activities	<u>26,940</u>	<u>8,379</u>	<u>30,872</u>	<u>1,397</u>	<u>1,653</u>	<u>69,241</u>	
Support Costs							
Bank Charges	9	22	45	4	4	84	Project size
Professional fee	30	78	163	15	15	301	Project size
Administration	18	47	98	9	9	181	Project size
Information Technology	17	44	92	9	9	171	Project size
	<u>74</u>	<u>191</u>	<u>398</u>	<u>37</u>	<u>37</u>	<u>737</u>	
Total	<u>27,014</u>	<u>8,570</u>	<u>31,270</u>	<u>1,434</u>	<u>1,690</u>	<u>69,978</u>	

No management cost payable as salaries and national insurance contribution was incurred during the year. The acting chief executive was on a voluntary basis and therefore no quantifiable cost was accounted for.

Support costs are not charged to restricted fund projects unless the project agreement allows such charges.

5. Governance costs

	Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
Accountancy fee	369	831	1,200	-
Trustees expenses	697	1,568	2,265	2,118
Total governance costs	<u>1,066</u>	<u>2,399</u>	<u>3,465</u>	<u>2,118</u>

CHINESE INFORMATION AND ADVICE CENTRE

Notes to the Accounts (continued) For the year ended 31 March 2013

No provision of the directors' and officers' liabilities insurance incurred in the year under reported Professional indemnity insurance has been incurred in the year to cover any liabilities arising in the cause of its delivery of the service

6. Net (outgoing)/incoming resources and net movement in funds

	2013 £	2012 £
Net (outgoing)/incoming resources and Net movement in funds for the year are stated after charging		
Depreciation of fixed assets	671	1,095
Operating lease rentals - land and buildings	22,560	21,467

7. Staff costs

	2013 Number	2012 Number
Average number of employees/workers during the year calculated on the basis of full-time equivalent	15	15
	£	£
Staff costs comprise		
Wages and salaries	23,403	13,924
Social security recovery	(2,641)	(4,804)
	20,762	9,120

There was no employee with emoluments above £60,000 defined for taxation purpose during the year. The social security cost shown a recovery representing the statutory maternity pay receivable from the Revenue Office. There was one full time staff equivalent of in-kind services valued at £20,000 in the year reported.

8. Trustees' remuneration and expenses

During the year the total expenses reimbursed to a Trustee amounted to £2,265 (2012: £2,118). This principally represents reimbursed travelling incurred in attending Trustee's, committees and other meetings and providing executive cover during the period the post of chief executive was vacated.

No Trustees received any remuneration during the year (2012: Nil).

The Charity had not purchased the directors' and officers' liabilities indemnity insurance during the year (2012: Nil) to indemnify the trustees and officers against any wrongful acts in the role of Directors/Trustees/officers including breach of duty or trust, neglect, error, misstatement, omission or breach of warranty of authority. Such insurance, if provided, shall be extended to cover any damages or claims incurred by the Trustees or the Charity under employment practice for unfair / wrongful dismissal, wrongful failure to employ or promote, etc.

CHINESE INFORMATION AND ADVICE CENTRE

Notes to the Accounts (continued) For the year ended 31 March 2013

9. Fixed assets

	Office Equipment	Furniture & Fittings	Total
Cost			
as at 1 April 2012	32,674	7,216	39,890
Additions	328	555	883
Disposal	(5,379)	-	(5,379)
as at 31 March 2013	<u>27,623</u>	<u>7,771</u>	<u>35,394</u>
Accumulated Depreciation			
as at 1 April 2012	32,674	6,107	38,781
Charge for the year	82	589	671
Written off on Disposal	(5,379)	-	(5,379)
as at 31 March 2013	<u>27,377</u>	<u>6,696</u>	<u>34,073</u>
Net Book Value			
as at 31 March 2013	<u>246</u>	<u>1,075</u>	<u>1,321</u>
as at 31 March 2012	<u>-</u>	<u>1,109</u>	<u>1,109</u>

In the Trustees' opinion the fixed assets were used wholly for charitable purposes

10 Debtors

	2013 £	2012 £
Prepayment	316	316
Net national insurance and PAYE recoverable	2,079	4,596
Various funders	6,264	1,009
Other debtors	3,074	3,065
	<u>11,733</u>	<u>8,986</u>

The breakdown in the comparative figure had been reclassified

11. Creditors amounts falling due within 1 year

	2013 £	2012 £
Net VAT payable	218	1,586
Other creditors	9,843	8,813
Accruals and deferred income	-	107
	<u>10,061</u>	<u>10,506</u>

12. Other provisions

It is a policy of the company to set aside one month salary to provide for coverage due to staff absences. In 2013 no such provision was made (2012 Nil) due to the fact that the company has taken on self-employment workers

CHINESE INFORMATION AND ADVICE CENTRE

Notes to the Accounts (continued) For the year ended 31 March 2013

13. Unrestricted funds and restricted funds

	1 April 2012 £	Income/ gain in the year £	Utilised in the year £	Transfer £	31 March 2013 £
Designated funds					
New office refurbishments	-	-	-	5,000	5,000
Tangible fixed assets	-	-	-	5,000	5,000
General funds	15,571	61,975	(40,298)	(10,000)	27,248
Total unrestricted funds	<u>15,571</u>	<u>61,975</u>	<u>(40,298)</u>	<u>-</u>	<u>37,248</u>
Restricted funds					
London Councils - WTAA	2,587	27,857	(30,444)	-	-
City of Westminster Council - Domestic violence awareness	-	2,701	(2,701)	-	-
City of Westminster Council - Benefits Advice	1	4,347	(4,348)	-	-
Westminster Amalgamated Charity – Homelessness	-	4,000	1,607	-	2,393
Total restricted funds	<u>2,588</u>	<u>38,905</u>	<u>(39,100)</u>	<u>-</u>	<u>2,393</u>

14. Analysis of assets and liabilities between funds

	Unrestricted Funds £	Designated £	Restricted Funds £	Total 2013 £
Tangible Fixed Assets	1,321	-	-	1,321
Non-Current Asset Deposit	1,500	-	-	1,500
Net Current Assets				
Debtors	3,390	-	8,343	11,733
Cash at bank and in hand	26,188	10,000	(1,040)	35,148
Current liabilities	(5,151)	-	(4,910)	(10,061)
	<u>24,427</u>	<u>10,000</u>	<u>2,393</u>	<u>36,820</u>
Net Assets	<u>27,248</u>	<u>10,000</u>	<u>2,393</u>	<u>39,641</u>

15 Taxation

As a registered charity the charitable company is exempt from taxation of income and gains falling within section 505 Taxes Act 1988 or section 256 Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects. No tax charge has arisen during the year.

CHINESE INFORMATION AND ADVICE CENTRE

Notes to the Accounts (continued) For the year ended 31 March 2013

16 Guarantees and contingent liabilities

The charitable company has not entered into any guarantee arrangements in the year being reported (2011 nil)

17. Operating lease commitments

At the year end the charitable company was committed to make the following payments during the next year in respect of operating leases

	2013 £	2012 £
<u>Land and Building</u>		
Expiring within 1 year	10,000	20,000