

Registered number  
3150505

Registered charity number 1058934

Chinese Mental Health Association

Report and Accounts

31 March 2001



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**Chinese Mental Health Association**  
**Report and accounts**  
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**Chinese Mental Health Association  
Directors' Report**

The directors present their report and accounts for the year ended 31 March 2001

**OBJECTS**

The objects of the company are the promotion of the preservation and the safeguarding of mental health and the relief of persons who are of Chinese origin suffering from mental illness or distress.

**Directors and Members of the management committee**

The directors who served during the year and their interests in the share capital of the company were as follows:

Shun Au  
Siew Tin P'ng  
Lydia Yee  
Lulu Langtree  
William Wong  
Sheron Lee  
Mee Ling Ng  
Katy Chen

**Directors' responsibilities**

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

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

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditors**

Messrs Such & Co were appointed auditors in place of John Rogers & Co

Messrs Such & Co have expressed willingness to continue in office and a proposal for their reappointment will be put to the annual general meeting.

**Small company special provisions**

The report of the directors has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the board and signed on their behalf by.

Shun Au  
Director

Dated:

18/7/01

**Chinese Mental Health Association  
Auditors' Report**

**Report of the auditors  
to the shareholders of Chinese Mental Health Association**

We have audited the accounts on pages 3 to 7 which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000), under the historical cost convention and the accounting policies set out on page 6.

**Respective responsibilities of directors/trustees and auditors**

As described on page 1, the company's directors are responsible for the preparation of the accounts. It is our responsibility to form an independent opinion, based on our audit, on those accounts and to report our opinion to you.

**Basis of opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the accounts and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

**Opinion**

In our opinion the accounts give a true and fair view of the state of the company's affairs as at 31 March 2001 and of its results for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



Such & Co  
Chartered Certified Accountants and Registered Auditors

61 Link House  
New Covent Garden Market  
Nine Elms Lane  
London  
SW8 5PA

Dated: 31 JULY 2001

Chinese Mental Health Association

Statement of Financial Activities

For the year ended 31 March 2001

	Notes	Restricted £	Unrestricted £	2001 Total £	2000 Total £
<b>INCOMING RESOURCES</b>					
Grant		19,527	-	19,527	34,144
Other Income		-	3,206	3,206	935
Income from operations	2	19,527	3,206	22,733	35,079
Bank deposit interest		-	128	128	284
<b>TOTAL INCOMING RESOURCES</b>		<u>19,527</u>	<u>3,334</u>	<u>22,861</u>	<u>35,363</u>
<b>RESOURCES EXPENDED</b>					
Direct Charitable Expenditure		18,918	3,138	22,056	49,199
Annual Report - Publicity		-	-	-	750
Management and Administration of Charity		5,361	-	5,361	5,041
<b>TOTAL EXPENDITURE EXPENDED</b>	3	<u>24,279</u>	<u>3,138</u>	<u>27,417</u>	<u>54,990</u>
<b>NET (OUTGOING)/INCOMING OF RESOURCES</b>		(4,752)	196	(4,556)	(19,627)
Transfer of Unrestricted Funds		1,129	(1,129)	-	-
		(3,623)	(933)	(4,556)	(19,627)
<b>FUNDS BROUGHT FORWARD</b>		<u>3,950</u>	<u>933</u>	<u>4,883</u>	<u>24,510</u>
<b>FUNDS CARRIED FORWARD</b>		<u>327</u>	<u>-</u>	<u>327</u>	<u>4,883</u>
<b>ANALYSIS OF FUNDS CARRIED FORWARD:</b>					
- Restricted				327	3,950
- Unrestricted				-	933
				<u>327</u>	<u>4,883</u>

All the activities of the company are continuing.

There are no other recognised gains or losses.

**Chinese Mental Health Association  
Income and Expenditure Account  
for the year ended 31 March 2001**

	Notes	2001 £	2000 £
<b>INCOMING RESOURCES</b>	<b>2</b>	<b>22,733</b>	<b>35,079</b>
<b>CHARITABLE AND ADMINISTRATIVE EXPENSES</b>		<u><b>(27,417)</b></u>	<u><b>(54,990)</b></u>
Operating deficit		(4,684)	(19,911)
Interest receivable		<u>128</u>	<u>284</u>
Deficit on ordinary activities before taxation		(4,556)	(19,627)
Tax on loss on ordinary activities	<b>5</b>	<u>-</u>	<u>-</u>
Deficit for the financial year		(4,556)	(19,627)
<b>OPENING SURPLUS OF FUNDS</b>		<u><b>4,883</b></u>	<u><b>24,510</b></u>
<b>CLOSING SURPLUS OF FUNDS</b>		<u><u><b>327</b></u></u>	<u><u><b>4,883</b></u></u>

All the activities of the company are continuing


There are no other recognised gains or losses.

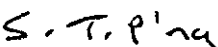
**Chinese Mental Health Association**  
**Balance Sheet**  
as at 31 March 2001

	Notes	2001 £	2000 £
<b>Fixed assets</b>			
Tangible assets	6	301	1,383
<b>Current assets</b>			
Debtors	7	4,144	595
Cash at bank and in hand		<u>4,344</u>	<u>9,415</u>
		<u>8,488</u>	<u>10,010</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(8,462)</u>	<u>(6,510)</u>
<b>Net current assets</b>		<u>26</u>	<u>3,500</u>
<b>Net assets</b>		<u>327</u>	<u>4,883</u>
<b>Capital and reserves</b>			
Share Capital	9	-	-
Funds: Restricted		327	3,950
Unrestricted		<u>-</u>	<u>933</u>
		327	4,883
		<u>327</u>	<u>4,883</u>

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985, and with the Financial Reporting Standard for Smaller Entities (effective March 2000).

Approved on behalf of the board of directors/trustees.

  
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Chairperson

  
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Treasurer

Dated: 18/7/01

Chinese Mental Health Association  
Notes to the Accounts  
for the year ended 31 March 2001

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the SORP and Financial Reporting Standard for Smaller Entities (effective March 2000).

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 1/3rd Straight line

**Cash flow**

The directors are taking advantage of the exemptions offered to small companies by FRS1, hence no cash flow statement is presented.

**Income**

Donations and other income are accounted on a receivable basis.

**Management and administration costs**

Management and administration costs include directly attributable cost and attributable fixed and variable overheads

2 INCOMING RESOURCES	2001 £	2001 £	2000 £	2000 £
Grant:				
National Lottery Charities Board	12,182		29,194	
Millenium Festival Awards for All	-		4,950	
The Housing Association Charitable Trust	4,345		-	
Cityside Regeneration Connecting Communities	<u>3,000</u>	19,527	<u>-</u>	34,144
Other income				
Sundry income		<u>3,206</u>		<u>935</u>
		<u>22,733</u>		<u>35,079</u>
3 RESOURCES EXPENDED		2001 £		2000 £
DIRECT CHARITABLE - RESTRICTED				
Staff Cost		9,712		29,538
Depreciation		360		1,082
Establishment and Others		<u>8,846</u>		<u>18,579</u>
		<u>18,918</u>		<u>49,199</u>
DIRECT CHARITABLE -UNRESTRICTED				
Staff Cost		-		-
Depreciation		361		-
Establishment and Others		<u>2,777</u>		<u>750</u>
		<u>3,138</u>		<u>750</u>
MANAGEMENT AND ADMINISTRATION				
Staff cost		1,079		1,555
Depreciation		361		-
Audit and accountancy		764		1,880
Establishment and Other		<u>3,157</u>		<u>1,606</u>
		<u>5,361</u>		<u>5,041</u>
TOTAL RESOURCES EXPENDED		<u>27,417</u>		<u>54,990</u>



Chinese Mental Health Association  
Notes to the Accounts  
for the year ended 31 March 2001

<b>4 Operating surplus</b>	<b>2001</b>	<b>2000</b>
	£	£
This is stated after charging:		
Depreciation	1,082	1,082
Directors' remuneration	-	-
Auditors' remuneration	764	1,880
Staff salary	9,963	28,937
Social Security Costs	<u>828</u>	<u>2,156</u>
The average number of employees, including volunteers employed by the organisation during the year was:	<u>7</u>	<u>7</u>

**5 Taxation**

As the organisation's activities are exempt from taxation, no provision for corporation tax has been made

**6 Tangible fixed assets**

	<b>Office Equipment £</b>
<b>Cost</b>	
At 1 April 2000	3,267
Additions	-
Disposals	<u>-</u>
At 31 March 2001	<u>3,267</u>
<b>Depreciation</b>	
At 1 April 2000	1,884
Charge for the year	1,082
On disposals	<u>-</u>
At 31 March 2001	<u>2,966</u>
<b>Net book value</b>	
At 31 March 2001	<u>301</u>
At 31 March 2000	<u>1,383</u>

<b>7 Debtors</b>	<b>2001</b>	<b>2000</b>
	£	£
Trade debtors and Accrued Income	3,423	-
Prepayments	<u>721</u>	<u>595</u>
	<u>4,144</u>	<u>595</u>

<b>8 Creditors: amounts falling due within one year</b>	<b>2001</b>	<b>2000</b>
	£	£
Trade creditors and accruals	3,163	974
Income Tax and social security costs	954	663
Deferred income	<u>4,345</u>	<u>4,873</u>
	<u>8,462</u>	<u>6,510</u>

**9 Share capital**

The company is limited by guarantee and has no share capital.

Each member's liability in the event of being wound up is not exceeding ten pounds.

**10 Directors/Trustees Transactions**

During the year the sum of £24 (2000: £53) was reimbursed to one trustee and the sum of £1460 (2000: £Nil) was expended on supervision course for another trustee.