

Registered number  
3150505

Chinese Mental Health Association

Report and Accounts

31 March 2019



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

**Registered number:**

**3150505**

**Directors' Report**

The directors present their report and accounts for the year ended 31 March 2019.

**Reference and administrative details**

Charity number: **1058934**

Company number: **3150505**

Principal office: Meritage Centre  
Church End  
Hendon  
NW4 4JT

Independent examiner: R B Thakkar of Such & Co Associates Limited  
Office D 160  
New Covent Garden Market  
London  
SW8 5LL

Bankers: National Westminster Bank PLC  
403 Bethnal Green Road, London E2 0AF  
CAF Bank Limited  
25 Kings Hill Avenue, Kings Hill, West Malling Kent ME19 4JQ

**Directors and trustees**

The following served as directors and members of the council:

Shun Au - OBE	- Chair
Stephen Hiew	- Treasurer
Lulu Langtree	- Honorary Secretary
Jason Chan	
Siew Tin P'ng	- Retired

Chief Executive Officer & Company Secretary - L Lee

**Structure, Governance and Management**

Governing Document

Chinese Mental Health Association is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4 October 2002. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the company and there are currently 4 each of whom agree to contribute £10 in the event of the charity winding up.

Appointment of trustees

The board of Trustees (also known as the Management Committee) is elected annually at the AGM. The board may appoint new trustees by co-option during the year. In accordance with the Articles of Association, all members of the Management Committee for the time being shall retire from office at the AGM, but are eligible to stand for re-election.

Trustee induction and training

New trustees undergo an orientation to brief them on their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which shall have the minimum number of four, administers the charity. The board meets at least four times in a year. A Chief Executive is appointed by trustees to manage the day to day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and the furtherance of the Charity's principle objective.

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**Directors' Report**

**Related parties**

As far as the trustees are aware no party has influence over the financial and operational policies of the charity.

**Risk management**

The trustees have a risk management strategy which comprises:

(1) an annual review of the risks the charity may face;

(2) an annual review of the systems and procedures to mitigate those risks identified in the plan;

and

(3) the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This work has identified minimal risks and it has resulted in better emergency procedures and contingency plans. Particular attention has focused on non financial risks arising from fire, health and safety of its work force including volunteers and the service users. A key element in the management of financial risk is setting of a reserves policy and its regular review by trustees.

**Objectives, achievements and performance and financial review - 1**

This is another exciting year for CMHA as the development continued on various fronts, namely the Chinese Wellbeing Service, Improving Access to Psychological Therapies (IAPT) and the Barnet Wellbeing Hub (Wellbeing HUB). Positive strides have been made towards forming an integrated approach to mental health and wellbeing at the Meritage Centre.

The BLF Chinese Wellbeing Service was in its fourth and final year, and successfully concluded in February 2019. We are pleased that the team managed to exceed the overall project targets across the four years, with the Befriending service achieving an overwhelmingly positive response in satisfaction surveys close to 100% from its 282 service users. In terms of improved physical and mental health respectively, over 1,200 people showed improvement, which is almost 50% above target in both measures over the life of the project. A particular highlight has been the total of 1,400 people having improved their integration and interaction, substantially above the target of 800 across four years.

The team deserve to be congratulated for their sustained diligence and resolute determination to far exceed expectations over the four years. Across the Befriending service, Social Club and Wellbeing Club, the team have made a substantial difference to the community. An external evaluation to capture the lasting impact of the project is on schedule for completion in the coming months.

Service users and the many volunteers of the Chinese Wellbeing Service are all naturally disappointed that the project has come to an end. However, they have all shown the commitment and dedication required to support a reduced level of activity whilst maintaining the positive momentum built up over the four years. We have also welcomed individuals from the Wellbeing HUB to take part in the Wellbeing Club activities, and this strategy will help to keep the core activities going until funding can be secured for the next phase of development.

Following the successful novation of the Barnet IAPT service last year, CMHA have continued to forge a close working relationship with Barnet, Enfield and Haringey Mental Health Trust. This year CMHA have, once more, over-delivered on its contractual target, achieving an impressive 888 Step 2 access (42.1% above the overall annual access target of 625) and 80 Step 3 cases.

Other developments include the addition of an experienced NHS clinical lead to the staff team and an expansion of the psycho-education workshops. This helped to bring our service into closer alignment with the central service resulting in a consistently high recovery rate above the 50% target. The impressive performance has led to discussions with the Trust to potentially expand the delivery and scope of our IAPT work in the coming financial year.

The commendable IAPT performance was mirrored by the Wellbeing HUB team. The social prescribing Wellbeing Navigators achieved 38.5% above the annual referral rate target. In erudition of the high volume of over 2,000 individuals accessing the service in 2018-19 alone, the team have supported an astounding 4,300 individuals since the service was inception.

## Objectives, achievements and performance and financial review - cont'd 2

The continued development of the non-clinical person-centred approach has proved highly successful, helping people identify goals and co-produce tailored wellbeing plans. In such a challenging socio-economic climate, 23 individuals required contact with the emergency services and were prevented from committing suicide or serious self-harm. Similarly, over 95.1% of individuals were kept in the community and prevented from accessing resource intensive Secondary Care services. Of the 100 individuals throughout the year who required Secondary Care input, 100% were deemed appropriate referrals.

With over 30 complex cases a month presented to the Wellbeing HUB service alone, the Joint Case Management (JCM) multi-disciplinary team meeting continued to be hosted by the Wellbeing HUB. This collaborative partnership work enables the co-produced formulation of wellbeing plans that best meet the service users' needs, alleviating the pressures from the growing volume and complexity of service users presenting to mental health and wellbeing services. Attended by 'The Network' (part of the enablement service at Barnet Adult Social Care), the GP Linkworking team (the supportive link between primary care and secondary care services), and, new this year, a clinical supervisor of the Barnet Let's Talk IAPT service and autism advisors from Barnet Mencap (specialist third sector autism and learning disability service), this has grown in scope, knowledge and expertise.

The team are increasingly working with statutory providers to improve accessibility to the service, working with the Department of Work and Pensions to deliver Emotional Health Check's at the local Job Centre Plus, and at a local GP practice. New services have also been developed at the Meritage Centre including a regular chair yoga session delivered by a GP Health Champion, and a volunteer housing law solicitor providing housing information and advice.

For the third year in a row, CMHA proudly hosted, and was the main organiser of, the 2018 World Mental Health Day (WMHD) event. Over 30 local organisations took part and over 160 people in the community attended the event, repeating the success of last year. Crucially, we managed to achieve a greater involvement of younger people in line with this year's theme 'Young People in a Changing World'. Through the integrative approach to a wider range of communities, age groups, statutory and third sector organisations we managed to encourage more awareness of wellbeing to more hard to reach communities.

Other significant milestones include the launch of the Community Wellbeing Café in March 2019. A collaboration between the Barnet Adult Social Care and CMHA, the Wellbeing Café is a community-led co-produced project providing a warm and welcoming space to encourage social engagement and reduce social isolation. With the intention to pilot the activity once a month, the café aims to bring communities closer together through activity taster sessions such as Zumba, Pilates (working in collaboration with Better Gym, GLL) and mindfulness (in collaboration with Barnet & Southgate College), and volunteering opportunities.

Further progress has been made to improve the Meritage Centre, namely with the creation of a potential additional consultation room and a warm and welcoming café space by redecorating a portion of the main hall. This has attracted external interest in partnership work opportunities with both statutory and voluntary organisations, including the potential co-delivery of future events such as the Mental Health Awareness Week.

Finally CMHA remains a key member of the Multilingual Wellbeing Service (MWS), continuing to deliver the IAPT services and provide the much needed support to the black and ethnic minority population in Barnet.

Steered strategically by our Chief Executive Leon Lee, the team have once again managed to achieve better outcomes and for more service users; to not only deliver on project targets but build on the successes of the previous year and work towards creating a vibrant community space. From the conscientious staff team, to the invaluable contributions of enthusiastic volunteers, CMHA continues to deliver high quality services to a growing number and wider spectrum of service users. Our thanks go to the Management Committee for their unwavering support, guidance and encouragement to the team to persevere with a positive attitude and overcome any hurdles as the organisation continues to develop.

**Chinese Mental Health Association**

**Registered number:**

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**Directors' Report**

As part of this business planning process Chinese Mental Health Association has identified the following strategic objectives for the subsequent period:-

(1) To continue to provide a high quality of wellbeing services to the generic population in Barnet, the Chinese Community all over London and UK, setting the highest quality standard.

(2) To identify new sources of funding for the organisation so that it can meet the increasing demands for its services.

(3) To promote the development of a highly qualified workforce using a comprehensive training programme.

We welcome the views and contributions of all our service users and their families. If any one wishes to comment on our strategic objectives or any other aspect of our annual report please write to:

Shun Au - OBE

Chair

Meritage Centre

Church End

Hendon

NW4 4JT

Or e-mail; [info@cmha.org.uk](mailto:info@cmha.org.uk)

**Investment power and policy**

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish. However, bearing in mind the liquidity requirements of providing high quality direct services such as counselling, advice and information to the Charity's beneficiaries of all ages, the trustees have decided to keep available funds in an interest bearing deposit account.

**Reserve Policy**

The management committee has established a policy of working towards maintaining unrestricted funds which is a general fund to be available for use at the discretion of the directors/trustees in furtherance of the general charitable objectives. The directors have identified three purposes to which the unrestricted fund is earmarked and note no.14 is showing the analysis of the fund.

**Plans for future periods**

A significant part of our work will be directed towards increasing capacity to provide a wider range of wellbeing services to the Charity's beneficiaries and developing a fully fledged Wellbeing Centre.

**Indemnity insurance**

The charity has insured against loss arising from the neglect or default of any of the Management Committee Members.

Insurance, against the possibility of claims, arising during the course of assistance provided by its workers, is already in place and is also continuing.

**Directors' responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Shun Au

Director



Dated: 12 Dec 2019

## **Chinese Mental Health Association Statement of Directors' Responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Chinese Mental Health Association**  
**Independent examiner's report**  
**to the trustees of Chinese Mental Health Association**

I report on the accounts of the company for the year ended 31 March 2019

This report is made solely to the charity's trustees, as a body, in accordance with the regulations under part 8 and section 130 to 173 of the Charities Act 2011. My work was undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinion I have formed.

**Respective responsibilities of trustees and the 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 and I am qualified to undertake the examination by being a member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 145 of the 2011 Act;
- 2) to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 3) to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My 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 you as 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 my examination, no material matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of Charities Act ; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section
  - (b) 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
R B Thakkar FCCA  
Such & Co Associates Limited  
Association of Chartered Certified Accountants  
Office D-160  
New Covent Garden Market  
London SW8 5LL

Dated: 13 Dec 2019



**Chinese Mental Health Association**  
**Statement of Financial Activities**  
**for the year ended 31 March 2019**

	Notes	Restricted £	Unrestricted £	TOTAL 2019 £	TOTAL 2018 £
<b>INCOMING RESOURCES</b>					
<b>Income resources from generated funds:</b>					
<i>Voluntary income</i>					
- Grants receivable		93,304	-	93,304	119,504
- Other income			307,181	307,181	354,118
- Fund raising			27	27	-
Income from grants and donations and activities	2	93,304	307,208	400,512	473,622
Bank deposit interest		-	153	153	33
		93,304	307,361	400,665	473,655
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds</b>					
- Fundraising costs of grants and donations	3	-	(2,500)	(2,500)	2,985
<b>Charitable activities</b>					
- Preservation and safeguarding of mental health and of the wellbeing of its beneficiaries	4 & 5	(94,538)	(261,358)	(355,896)	400,585
Governance costs		(9,030)	(24,984)	(34,014)	47,841
		(103,568)	(288,842)	(392,410)	451,411
<b>NET (OUTGOING)/SURPLUS</b>		(10,264)	18,519	8,255	22,244
<b>FUNDS BROUGHT FORWARD</b>	13b & 14b	10,264	130,704	140,968	118,724
<b>FUNDS CARRIED FORWARD</b>	13a & 14a	-	149,223	149,223	140,968

**Chinese Mental Health Association  
Income and Expenditure Account  
for the year ended 31 March 2019**

	Notes	2019 £	2018 £
<b>INCOMING RESOURCES</b>	<b>2</b>	400,512	473,622
<b>CHARITABLE AND ADMINISTRATIVE EXPENSES</b>		<u>(392,410)</u>	<u>(451,411)</u>
<b>Operating surplus</b>	<b>7</b>	8,102	22,211
Interest receivable		<u>153</u>	<u>33</u>
<b>Surplus on ordinary activities before taxation</b>		8,255	22,244
Tax on surplus on ordinary activities	<b>8</b>	<u>-</u>	<u>-</u>
<b>Surplus for the financial year</b>		8,255	22,244
Opening surplus of funds		140,968	118,724
<b>Surplus carried forward</b>		<u><u>£149,223</u></u>	<u><u>£140,968</u></u>

**Chinese Mental Health Association**  
**Balance Sheet**  
**as at 31 March 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	9	28,649	36,679
<b>Current assets</b>			
Debtors	10	16,228	16,611
Cash at bank and in hand		<u>123,671</u>	<u>180,657</u>
		<u>139,899</u>	<u>197,268</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>(19,325)</u>	<u>(92,979)</u>
<b>Net current assets</b>		<u>120,574</u>	<u>104,289</u>
		<u>£149,223</u>	<u>£140,968</u>
<b>Capital and reserves</b>			
Called up share capital	12	-	-
Funds:			
- Restricted	13a&b	-	10,264
- Unrestricted			
Premises reserve fund		30,000	30,000
Contractual fund		15,000	10,000
Operational fund		<u>104,223</u>	<u>90,704</u>
	14a&b	<u>149,223</u>	<u>130,704</u>
<b>Total charity fund</b>		<u>£149,223</u>	<u>£140,968</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provision applicable to companies subject to the small companies regime.

The profit and loss account is not delivered to the Registrar of Companies

Shun Au  
Director



Approved by the board on 12 December 2019

**Chinese Mental Health Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

**1 Accounting policies**

***Basis of preparation***

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows: a) Basis of preparation The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

***Income***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and local authorities grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

***Fund accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

***Expenditure and irrecoverable VAT***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise directly attributable costs and appropriate amount of overhead incurred for that purpose.
- Expenditure on charitable activities includes directly attributable costs and appropriate level of overheads incurred in respect of promoting and the preservation and safeguarding of mental health and the relief of persons who are Chinese origin suffering from mental illness and distress.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Chinese Mental Health Association  
Notes to the Accounts  
for the year ended 31 March 2019**

***Allocation of support costs***

Support costs are those costs that assist the project and includes administration and establishment expenses incurred or attributed while carrying out the work of the project.

***Tangible fixed assets***

Individual fixed assets costing £150 or more are capitalised at cost.

***Depreciation***

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

Plant, machinery and MPV	25% straight line
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***Operating leases***

The charity classifies the office lease as operating lease and rental paid under the lease are charged to Revenue Account on a straight line basis over the period of the lease.

***Debtors***

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

***Cash at bank and in hand***

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

***Creditors and provisions***

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

***Pensions***

Existing employees of the charity were entitled to join the Workplace Pension Scheme which is funded by contributions from employee and employer. Additionally for one employee, the charity has undertaken to take out an Additional Voluntary Contribution scheme.

***Legal status of the Trust***

The Trust is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the charity.

***Resources expended***

***Charitable activities:***

Directly attributable costs and appropriate level of overheads incurred in respect of promoting the preservation and safeguarding of mental health and the relief of persons suffering from mental illness and distress are treated as expenditure for charitable activities.

**Chinese Mental Health Association**  
**Notes to the Accounts**  
for the year ended 31 March 2019

**Governance costs:**

This represents expenses relating to the management, organisational administration and compliance work and include the appropriate level of overheads. Such costs are allocated to each project on the basis of revenue generated by each project and estimated appropriation of some of the overheads by each project.

**Cost of generating funds:**

This represents fundraising costs which include appropriate apportionment of staff members' remuneration who are engaged directly in fundraising. Also apportioned is the appropriate level of overheads.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of resources. Costs relating to particular projects on hand are allocated directly where appropriate, others are apportioned on an appropriate basis e.g labour cost, revenue or estimated usage.

<b>2 INCOME RESOURCES</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>Restricted</i>				
<b>Grants, donations and other income</b>				
Big Lottery Fund - Chinese Wellbeing Service	<u>93,304</u>	93,304	<u>119,504</u>	119,504
<i>Unrestricted</i>				
Contract, donations and other income	307,181		354,118	
Fundraising events	<u>27</u>		<u>-</u>	
		<u>307,208</u>		<u>354,118</u>
		<u>£400,512</u>		<u>£473,622</u>
<b>3 RESOURCES EXPENDED</b>		<b>2019</b>		<b>2018</b>
		<b>£</b>		<b>£</b>
<b>Fund raising costs of Grants and Donations-</b>				
Staff costs		2,500		-
Support costs		<u>-</u>		<u>2,985</u>
		2,500		2,985
Apportionment of Governance Costs		<u>2</u>		<u>-</u>
		<u>£2,502</u>		<u>£2,985</u>
<b>4 Charitable Activities - Restricted</b>				
Staff costs		61,679		73,483
Support costs		<u>32,859</u>		<u>32,782</u>
		94,538		106,265
Apportionment of Governance Costs		<u>9,030</u>		<u>12,797</u>
		<u>£103,568</u>		<u>£119,062</u>
<b>5 Charitable Activities - Unrestricted</b>				
Staff costs		254,590		253,697
Support costs		<u>6,768</u>		<u>40,623</u>
		261,358		294,320
Apportionment of Governance Costs		<u>24,984</u>		<u>35,041</u>
		<u>£286,342</u>		<u>£329,361</u>
<b>6 Analysis of Governance Costs</b>				
Staff cost		928		6,975
Depreciation		2,750		1,935
Accountancy & Independent examiner's fees		2,800		3,240
General office administration and establishment		<u>27,536</u>		<u>35,692</u>
		<u>£34,014</u>		<u>£47,842</u>

**Chinese Mental Health Association**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

<b>7 Operating surplus</b>	<b>2019</b>	<b>2018</b>
Apportionment of Governance Costs	£	£
This is stated after charging:		
Depreciation of owned fixed assets	12,957	12,231
Pension costs	7,547	10,257
Accountancy & Independent examiner's fees	2,800	3,240
Wages and Salaries	190,413	267,629
Sessional & freelance worker	96,867	46,445
Social security costs	<u>23,982</u>	<u>41,008</u>

The average number of employees, including volunteers employed by the organisation during the year was:

**55** **50**

**8 Taxation**

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

**9 Tangible fixed assets**

	<b>Plant, machinery and MPV £</b>
<b>Cost</b>	
At 1 April 2018	155,525
Additions	4,927
Disposals	
At 31 March 2019	<u>160,452</u>
<b>Depreciation</b>	
At 1 April 2018	118,846
Charge for the year	12,957
On disposals	
At 31 March 2019	<u>131,803</u>
<b>Net book value</b>	
At 31 March 2019	<u>£28,649</u>
At 31 March 2018	<u>£36,679</u>

<b>10 Debtors</b>	<b>2019</b>	<b>2018</b>
	£	£
Debtors and accrued income	15,417	15,800
Prepayments and deposits	811	811
	<u>£16,228</u>	<u>£16,611</u>

<b>11 Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	£	£
Creditors and accruals	13,781	56,403
Deferred income	-	29,500
PAYE & NI	5,544	7,076
	<u>£19,325</u>	<u>£92,979</u>

**12 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.

Chinese Mental Health Association  
Notes to the Accounts  
for the year ended 31 March 2019

13a Restricted funds - This year	Balance 1 April 2018 £	Grants & donations £	Staff costs £	Project costs £	Other costs £	Governance cost shared £	Balance 31 March 2019 £
Big Lottery Fund - Chinese Wellbeing Service	10,264	93,304	(61,679)	(5,547)	(27,312)	(9,030)	-
	<u>£10,264</u>	<u>£93,304</u>	<u>(61,679)</u>	<u>(5,547)</u>	<u>(27,312)</u>	<u>(9,030)</u>	
13b Restricted funds - Last year	Balance 1 April 2017 £	Grants & donations £	Staff costs £	Project costs £	Other costs £	Governance cost shared £	Balance 31 March 2018 £
Big Lottery Fund - Chinese Wellbeing Service	9,822	119,504	(73,483)	(15,652)	(17,130)	(12,797)	10,264
	<u>9,822</u>	<u>£119,504</u>	<u>£(73,483)</u>	<u>£(15,652)</u>	<u>£(17,130)</u>	<u>£(12,797)</u>	<u>10,264</u>



Chinese Mental Health Association  
Notes to the Accounts  
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14a Unrestricted Funds - This year

	Balance 1 April 2018 £	Grants & donations £	Staff costs £	Project and other costs £	Funds Reallocated £	Governance cost shared £	Balance 31 March 2019 £
Interpretation, collection, donations - and miscellaneous income	122,428	307,181	(254,590)	(6,768)	(2,475)	(24,969)	140,807
Bank deposit interest	8,276	153	-	-	-	(13)	8,416
Fund raising	-	27	(2,500)	-	2,475	(2)	-
	<u>£130,704</u>	<u>£307,361</u>	<u>£(257,090)</u>	<u>£(6,768)</u>	<u>-</u>	<u>£(24,984)</u>	<u>£149,223</u>

14b Unrestricted Funds - Last year

	Balance 1 April 2017 £	Grants & donations £	Staff costs £	Project costs £	Funds Reallocated £	Governance cost shared £	Balance 31 March 2018 £
Interpretation, collection, donations - and miscellaneous income	99,545	354,118	(253,697)	(40,623)	(1,874)	(35,041)	122,428
Bank deposit interest	8,246	33	-	-	-	(3)	8,276
Fund raising	1,111	-	-	(2,985)	1,874	-	-
	<u>£108,902</u>	<u>£354,151</u>	<u>£(253,697)</u>	<u>(43,608)</u>	<u>-</u>	<u>£(35,044)</u>	<u>£130,704</u>