

STRATHCLYDE WING HONG ELDERLY GROUP
Known as
WING HONG CHINESE ELDERLY CENTRE
REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025
CHARITY NO.SC024177

C Wong & Co
Chartered Accountants
49 Rose Street
Glasgow
G3 6SF

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YEAR ENDED 31 MARCH 2025
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REPORT OF THE BOARD OF DIRECTORS

The Board of Directors are pleased to submit their report for the year ended 31 March 2025.

Objectives and activities

Wing Hong Elderly Group (Wing Hong) was established in 1989 and is based in Garnethill, Glasgow. Wing Hong exists to promote equal opportunities for the Chinese elderly community in accessing various social, health, welfare, and housing service provision. The purpose of Wing Hong is to improve the health and well-being of older Chinese community members residing in Glasgow and its surrounding areas. Our objectives are to enhance the quality-of-service users' lives by reducing loneliness and isolation as well as maintaining and improving their independence. Wing Hong also promotes healthy lifestyle choices and raises awareness of the needs of elderly Chinese community members.

Wing Hong serves the needs of our members by combining day centre provision with community facilities where they can meet like-minded members of the community as well as other Chinese people. This allows them to have lunch together and organise a diverse range of activities enabling them to participate in the social, economic, and cultural life of the city.

The year 2025 marked the 36th Year of Wing Hong. All these years of experience have given us the ability to manage and deliver a community-led service and project to a high standard. Wing Hong has gained the reputation of a one-stop-centre for the elderly to participate in social activities, meet with friends and request help and support for a range of matters impacting their daily lives.

Currently, Wing Hong Centre remains the only day centre which provides help and assistance to the Chinese elderly community and delivers a lunch club that caters to the cultural needs of Chinese service users in Scotland. As the Chinese community is

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now widely distributed across Glasgow, our centre plays an important role in maintaining and improving community ties and preserving our Chinese heritage.

Achievements and performance

Wing Hong Chinese Elderly Centre is the only major day care centre in the Scotland that caters specifically for Chinese pensioners. The charity helps to improve the quality of life for its members by offering appropriate, culturally sensitive assistance on medical, social and daily matters, as well as providing recreational facilities in the centre premises. The Centre has been operating for 36 years thanks to the hard work of the staff members, Board Members, volunteers and support from Glasgow City Council, Funders and partner organisations.

Throughout the 2024-2025 financial year, our project has made significant strides in enriching the lives of elderly Chinese community members in Glasgow and strengthening community bonds. Below are some key highlights and achievements that demonstrate our continued impact and growth.

Featured on BBC's The Repair Shop: On the Road

A major highlight during this funding period was our centre's feature on the acclaimed BBC programme, The Repair Shop: On the Road. The episode showcases the delicate restoration of our centre's cherished Chinese Unicorn Head, a treasured piece of Chinese intangible cultural heritage. This restoration not only preserved a valuable cultural artefact but also celebrated the rich traditions and craftsmanship deeply rooted in our community.

Originally aired in February on BBC Scotland, the programme beautifully captures the skilled restoration process alongside heartwarming stories linking the artefact to our centre and the wider Chinese community in Glasgow. This exposure brought national recognition to our work and underscored the importance of cultural preservation and intergenerational pride. The feature has boosted community awareness and pride, attracting new supporters and volunteers while reinforcing our role as custodians of Chinese heritage in Glasgow. It also provided an opportunity

to share our story with a broader audience, highlighting how cultural heritage connects and strengthens communities.

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Increased Engagement with University Students

One of the most exciting developments this year has been a notable increase in visits and engagement from university students, particularly from Glasgow University and the Glasgow School of Art. These students are keen to connect with the older generation in our community to learn from their rich life experiences and cultural heritage. Through interviews, storytelling sessions, and collaborative workshops, the interaction has been mutually beneficial. Elderly members feel valued and listened to,

while students gain deeper understanding and respect for cultural diversity and the challenges faced by older adults. This intergenerational exchange has fostered new relationships and understanding across age groups, helping to break down generational and cultural barriers. It also supports the academic development of students through realworld exposure, while empowering our service users by giving them an active role in educating younger generations.

Expansion of Cultural and Community Activities

We expanded our range of activities this year to include more culturally themed workshops, traditional craft sessions, and community festivals celebrating Chinese heritage. These events provided vital opportunities for our members to connect socially, reduce isolation, and celebrate their identity in a welcoming environment.

Attendance rates remained high, with over 90% average participation in key activities, showing strong community interest and trust in our programmes. Our popular Seed to Wok gardening initiative also continued to thrive, engaging elders in environmental stewardship and intergenerational learning.

Improved Health and Wellbeing Outcomes

Our health and wellbeing programmes continued to achieve excellent results. Regular exercise classes, gentle physical activities like Tai Chi and yoga, and social support initiatives contributed to improved physical and mental health among participants. Over 80% of attendees reported better wellbeing and reduced feelings of loneliness. By integrating culturally sensitive approaches and peer support, we created a comfortable space for elders to discuss health issues and access appropriate services, further enhancing their quality of life.

Strengthening Partnerships and Community Collaboration

This year, we strengthened partnerships with local organisations. These collaborations have enabled us to offer more holistic and integrated support to our community members, addressing a wider range of social and health needs. We also

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increased our involvement in community consultations, amplifying the voices of elderly

Chinese residents in policy discussions and service design. This has helped promote more inclusive and culturally appropriate services across Glasgow.

Overall, the 2024/25 funding period has been marked by growth, deeper community connections, and increased visibility for our project. We remain committed to supporting Glasgow's elderly Chinese community through culturally sensitive, inclusive and empowering services. The achievements highlighted above demonstrate our ongoing positive impact and provide a strong foundation for the future development.

Between April 2024 and March 2025, we delivered a full programme of bilingual, culturally sensitive services to support the wellbeing of older Chinese people in Glasgow—focusing on inclusion, accessibility, and reducing isolation. Many of our service users face poverty, poor health, and language barriers, so activities were carefully designed to support those most at risk of social exclusion and health inequalities.

Activities Delivered:

Health and Wellbeing Activities: Our Health and Wellbeing Clinic continued to be a vital part of our programme, with 24 sessions delivered to groups of 20–25 participants. Activities included wellness workshops, non-drug therapies, and a new Therapeutic Massage & Wellness Coaching series blending Traditional Chinese Medicine with self-care. Led by a qualified aromatherapist, topics included self-massage, facial techniques, acupressure, aromatherapy, and herbal teas. Sessions were co-designed with service users and some sessions were delivered in partnership with health organisations included:

- Stroke Awareness Talk 17/03/2025 – Delivered by Stroke Association Scotland. It provided key information on stroke prevention and early signs, highlighting the need for more culturally tailored health education.
- Glaucoma Education Session 22/07/2024, with Glaucoma UK
- Cancer Awareness Session 17/06/2024 In partnership with Waverley Care and a University of Glasgow researcher, this session shared basic cancer prevention info and addressed common myths. Participants completed a survey to help

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shape future, culturally tailored cancer education for Chinese communities in Scotland.

As part of our ongoing efforts to support the overall health and wellbeing of our elderly community members, we expanded our activity programme with some creative and engaging sessions:

- **Complementary Therapies Placement:** A student from City of Glasgow College provided free therapy sessions to 20 elderly members, gaining hands-on experience while promoting culturally inclusive care. The placement also strengthened community–education links.
- **Reminiscing Through Karaoke:** In collaboration with students from the University of Glasgow’s Education Department, we ran karaoke sessions that encouraged older participants to sing songs from their youth. This activity sparked joy, supported memory recall, and boosted confidence—especially among those with limited verbal communication—offering a fun and therapeutic way to connect through music.
- **Scottish Ballet Workshops & Theatre Visit:** We hosted three gentle movement workshops with Scottish Ballet, helping participants improve mobility and coordination in a joyful, music-filled setting. Additionally, 15 members attended a performance of *The Nutcracker*, offering a rare cultural outing that lifted spirits, reduced isolation, and reinforced their sense of belonging during the festive season.

Health Advocacy: We supported over 150 elderly members with health needs, including interpreting medical letters, booking appointments, collecting prescriptions, and arranging transport. On-site health checks and health talks helped with early detection and informed decision-making. Our culturally sensitive approach ensures no one misses vital care and empowers individuals to manage their health with confidence.

Lunch Club and Meal Support: Held three times a week, our Lunch Club provided over 5,000 culturally appropriate hot Chinese meals across 140 sessions, supporting elderly Chinese community members with their dietary needs and reducing isolation. We also distributed extra meal packs to those facing financial hardship or known to be vulnerable.

Physical Activity:

- **Ping pong:** 190 sessions, four times a week, attracting 10–15 people each session

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- Yoga: 40 weekly sessions were organised with 10-15 participants for each session, tailored for older Chinese adults, led by a qualified bilingual instructor trained in culturally sensitive movement and breathing techniques

These activities keep members active, engaged, and socially connected—offering not just exercise, but fun, friendship, and a boost to their week.

Cultural Events & Inclusion: We celebrated major festivals and local events to help older people stay connected to their cultural roots and the wider community. Service users took part in planning and delivering four key cultural events, promoting intergenerational and cross-cultural engagement.

- Dragon Boat Festival 10/06/2024 (60 participants)
- Mid-Autumn Festival 13/09/2024 (85 participants)
- Christmas Gathering 16/12/2024 (50 participants)
- Chinese New Year 29/01/2025 (80 participants) This was featured on STV News.

We also participated in Age Scotland's Chinese New Year celebration, 30/01/2025, helping build bridges between different groups.

Our centre and service users were featured in the BBC's Repair Shop: On the Road, in a moving episode about restoring a traditional Chinese unicorn head, highlighting our commitment to cultural preservation.

Seed to Wok Programme: Thanks to funding from the Area Partnership Budget, Civic Grit Fund, and the Mushroom Trust, our community garden was renovated and renamed Oasis on San Jai. Participants help grow vegetables, learn about sustainable gardening, and enjoy harvesting produce for our Lunch Club. The garden is now more accessible, enabling older adults with limited mobility to take part fully. It's become a therapeutic space for nature, connection, and learning.

Workshops, Learning & Community Safety: Held 10 creative and cookery sessions with 15–20 participants each. Arts and crafts encouraged self-expression and helped reduce anxiety, while cookery workshops promoted healthy eating and cultural connection.

We also hosted several informative, practical sessions with fantastic partners:

- Energy Saving Tips, 19/08/2024 by Changeworks

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- Saving & Smart Spending, 2/09/2024 workshop by CEMVO Scotland, teaching budgeting skills
- Scam & Loan Shark Awareness, 17/02/2025, with Trading Standards Scotland and Stop Loan Sharks – helping older people stay financially safe
- Creative Glasgow Workshop, 12/08/2024, by Glasgow School of Art students, where participants shared their views on what “People Make Glasgow” means to them
- Oriental Taste – Dim Sum Memory Exhibition 26/07/2024: Co-hosted with GSA students, this intergenerational event celebrated dim sum culture through storytelling, food memories, and a traditional dim sum cart. Elders shared favourite dishes and taught the Hakka card game “Lok-Fu,”(Six Tiger) fostering connection and cultural pride.
- We supported the Focus Hong Kong Film Festival at Glasgow Film Theatre(GFT) (5–8 Dec 2024), helping with translation, ticket distribution, and coordinating service user attendance. 20 members watched three Cantonese films, enjoying a rare cultural experience that sparked pride, reminiscence, and social connection.

Counselling & Befriending:We offered informal, one-on-one support for those facing bereavement, illness, anxiety, or difficult family dynamics. Over 100 individuals benefitted from this gentle, flexible support. By offering a blend of emotional support and companionship, we strive to promote the overall wellbeing of our community members, empowering them to navigate life's challenges with resilience and strength.

Transport Support:Offered a vital minibus service, helping frail and isolated members attend sessions and appointments safely. Operated three times a week, serving approximately 15 individuals per trip.

Generl Enquiries:Supported around 50 people weekly with documents relating to benefits, healthcare, housing, and transport – offering clear explanations in Cantonese or Mandarin where needed.

Day Trips:Five trips encouraged older people to explore new places and stay active with around 20 people attending each.

The Lantern Hub: The Lantern Project, funded by National Lottery Community Fund, is a culturally focused community initiative supporting Chinese residents in

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Glasgow and surrounding areas. Throughout the year, the project provided a safe and welcoming space for social interaction, cultural exchange, and practical support. Activities included traditional workshops like sachet-making and crochet, as well as cooking classes featuring Chinese dishes. These activities helped reduce social isolation, promote mental well-being, and strengthen community ties. The project also offered vital assistance with interpreting services and advocacy, helping members navigate challenges such as accessing health & housing services. By fostering an inclusive and supportive environment, the Lantern Project empowered participants to connect with their heritage, gain new skills, and build a sense of belonging.

Overall, 2024–2025 has been a year of creativity, inclusion, and growth. From wellbeing to waste reduction, from heritage to health advocacy – our project continues to Glasgow’s most isolated older people in ways that truly respect their background, needs, and dignity.

We worked in partnership with:

Statutory and Council Family Partners:

Health and Social Care Partnership (GHSCP) – We maintain close collaboration supporting referrals, assessments, and transitions to residential or nursing care.

Local GPs and Hospitals – Our established links ensure language support and culturally sensitive health advocacy for service users, including interpreting medical letters and arranging health checks onsite.

Glasgow City Council – As our key funder, the Council’s continued support enables our comprehensive programme aligned with local priorities and older people’s wellbeing.

Houlihan Pharmacy: Long-standing partnership for pharmaceutical support.

Third-Sector and Community Organisations

Age Scotland – We work together to provide benefits advice, health workshops, and access to social care services, enhancing health literacy among our community members.

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Glasgow Chinese Women's Association – A longstanding partner, the Glasgow Chinese Women's Association provides invaluable cultural insights and facilitates community connections. This partnership has helped foster a sense of belonging and inclusion for our elderly service users, ensuring they are supported culturally and socially.

CEMVO Scotland – EMVO Scotland plays a significant role in supporting governance and capacity building at Wing Hong. Our service users participate in consultations and focus groups organised by CEMVO, helping to influence policy decisions and bring about positive change in the services offered to ethnic minorities.

GCVS (Glasgow Council for the Voluntary Sector): Provides membership benefits, access to resources, and networking opportunities, strengthening our organisational capacity.

Waverley Care – provides health information sessions aimed at promoting well-being and addressing health-related concerns within the elderly Chinese community.

Playlist for Life – We remain a recognised helping point, using music to support memory and emotional wellbeing for those with dementia.

Scottish Ballet – Continued partnership offering gentle movement workshops improving mobility, coordination, and social interaction.

Glasgow Seeds Library – we run workshops and activities focused on gardening, sustainable practices, and creating nutritious meals from the produce grown. This collaboration empowers our service users with knowledge and encourages healthier, environmentally-conscious lifestyles. This year, we are also taking part in the Okra Landrace Project. Wing Hong has recruited a group of experienced growers from the Chinese community to take part in this project. With their support, we're exploring different okra varieties to see how they adapt to Glasgow's climate. Participants are encouraged to save seeds from their plants and return them to the Seed Library. Over time, these seeds will carry the memory of Glasgow's weather, potentially developing into a unique Glasgow Okra — a locally adapted variety grown and preserved by the community over the next 10 years.

Garnethill Climate Group – We are part of a collaborative effort towards climate action, working alongside local community stakeholders such as St. Aloysius

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College, Garnethbank Primary School, Garnethill Multicultural Centre, and others to promote environmental sustainability and raise awareness about climate issues.

Stop Loan Sharks and Trading Standards Scotland – Delivered a Scam & Loan Shark Awareness workshop, empowering older people to stay financially safe amid rising cost of living challenges.

Stroke Association Scotland – Delivered a culturally tailored Stroke Awareness Talk, supporting early detection and prevention efforts within our community.

Changeworks – Partnered for an Energy Saving Tips workshop, helping older people manage household energy costs sustainably.

Glasgow Film Theatre (GFT) – Supported the Focus Hong Kong Film Festival by facilitating access for our service users, enhancing cultural connection through cinema.

-Playlist for Life – we are their recognised helping point.

Educational and Research Partnerships

University of Glasgow – Provided student placements supporting health and well-being activities, enhancing intergenerational learning and community engagement. The placement provided practical learning opportunities for students while enriching the experience of our service users. We have a comprehensive work placement agreement in place to ensure meaningful engagement between students and elderly individuals.

Glasgow School of Art – We collaborated with the Glasgow School of Art on art projects focused on elderly Chinese individuals' lives, which have greatly enriched our service users' experiences. This partnership helps highlight the cultural identity of our community, and we look forward to expanding this collaboration further. Additionally, we have played an important role in students' study and research subjects, particularly by collaborating with their 3rd-year sculpture students, contributing to both academic learning and practical outcomes.

Garnethbank Primary School – Strengthened intergenerational ties through school visits, festive singing, and active participation in cultural events such as Chinese New Year celebrations.

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City of Glasgow College – Hosted a complementary therapies student placement providing free wellness sessions, broadening access to holistic health support.

These partnerships continue to enrich our project delivery by bringing expertise, resources, and new opportunities to the Wing Hong community. Together, we strive to deliver a holistic, inclusive, and culturally sensitive service that improves health, well-being, and social inclusion for older Chinese people in Glasgow.

Membership

This year, 23 (2024: 31) new members registered with the Centre bringing the total membership to 1029 (2024: 1006) as of the end of March 2025. Sadly, 3 (2024: 7) members passed away. Condolences and support were offered to the bereaved families and help given with the funeral arrangements at their request.

Financial review

The charity reported a surplus of £14,614 (2024: surplus £1,917) in the year. At the year-end, total income amounted to £170,763 (2024: £135,438) and total funds amounted to £167,617 (2024: £153,003) designated funds as shown in note 11. The principal source of funding was grant income. The surplus reflect funding received early for projects starting in 2025-26 and some mid-year projects had full year funding that carried over into 2025-26 period.

Risk management

The Board of Directors have assessed the major risks to which the charity is exposed, particularly those related to the operations and finances of the charity and are satisfied that systems are in place to manage the exposure to the major risks.

The principal risks are a reduction in grant funding or substantial increase in property rental costs. The principal funder and landlord are Glasgow City Council, and the charity mitigates these risks by maintaining a close dialogue with the council and by continuing the delivery of vital services to the local community.

Reserve policy

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The Board of Directors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (“free reserves”) should be between three and six months of operational expenditure, which equates to around £32,000 to £65,000 in general funds. At this level, the Board of Directors believe that the charity would be able to continue activities in the event of a significant drop in funding. The current balance meets the policy.

Plans for future periods

The charity will continue to offer and improve the current services covering health advocacy, social welfare applications, housing applications, interpretation, and outreach services. Indoor and outdoor activities will continue for the members covering lunch club, shopping, karaoke, games, workshops in art and cookery, and visits and trips to nearby sites of interest.

The Centre will continue its assessment of responsibilities of staff to improve service provision and provide training opportunities where required.

In the medium to longer term, the Centre would like to expand its services to cover a larger geographical area, to acquire its own property and to establish a Wing Hong care home service, however, these are dependent on the availability of long-term future funding.

Structure, governance and management

The charity is recognised as an unincorporated charity in Scotland since 31 October 1995 and is operated under the rules of its constitution dated 1 June 1989, revised on 7 November 2005.

The charity has three categories of members: Ordinary membership is open to all Chinese elderly inhabitants over the age of sixty years old, Associated membership is open to all individuals and any non-profit distributing organisations that are interested in furthering the work of the charity, Honorary members are elected at the discretion

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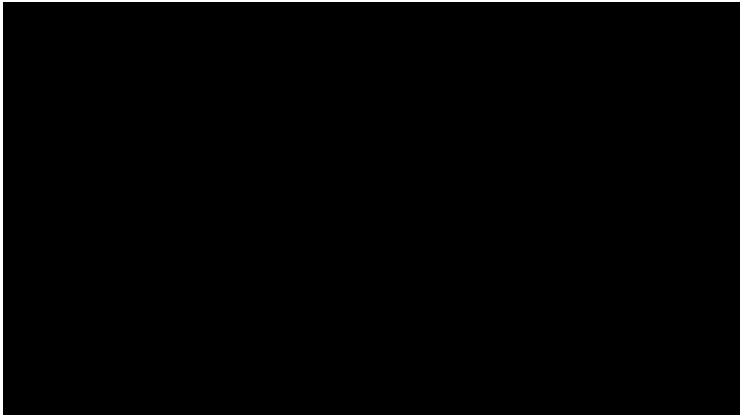
of the Executive Committee. Only ordinary members are entitled to vote at the charity's meetings.

The management of the charity is the responsibility of the Board of Directors, who are the trustees of the charity, as set out in page 8. Board Members are elected at the Annual General Meeting by the members to serve for a period of two years. The board is responsible for all strategic decisions of the charity, with the day to day running of the Centre delegated to the Chief Executive Officer. Board members are heavily involved with the running of the Centre, especially managing special events, and hold formal Board meetings regularly.

Board members are familiar with the practical work of the charity. On appointment, new board members are presented with a copy of the charity's constitution and financial policy document.

Reference and administrative information

Board of Directors



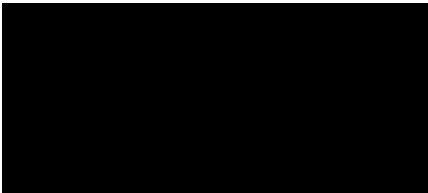
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Registered name and charity number

Strathclyde Wing Hong Elderly Group, known as Wing Hong Chinese Elderly Centre

SC024177

Principle Office



Independent Accountant

C Wong & Co

Chartered Accountants

49 Rose Street

Glasgow G3 6SF

Bankers

Bank of China

450 Sauchiehall Street

Glasgow G2 3JD

Solicitors

R&RS Mearns

Solicitors and Notaries

2 Carment Drive

Glasgow G41 3PR

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Responsibilities of the Board of Directors

The Board is responsible for preparing the report of the Board of Directors and the financial statements in accordance with applicable law and UK Accounting Standards (UK GAAP).

Law applicable to charities in Scotland require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements, the Board Members are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Board of Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with Financial Reporting Standards for Smaller Entities, the Charities and Trustees Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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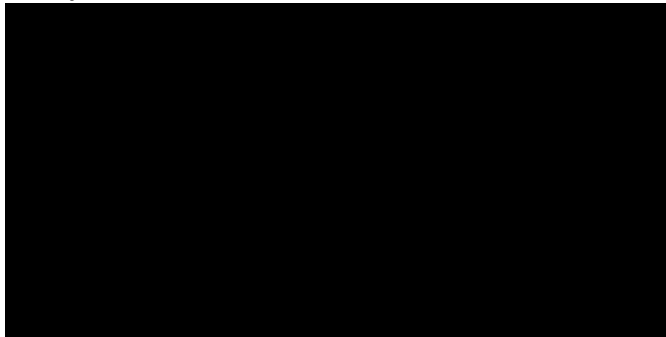
Statement as to disclosure of information to Independent Accountant

As far as the Board of Directors are aware, there is no relevant accounting information of which the charity's Independent Accountant is unaware, and each Committee member has taken all steps to make themselves aware of any accounting information and to establish that the charity's Independent Accountant is aware of that information.

Independent Accountant

C Wong & Co have expressed their willingness to continue as Independent Accountant and will be proposed for re-election at the Annual General Meeting.

Approved on 27 October 2025 by the Board of Directors and signed on their behalf
by



Chairwoman and Board Member

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Independent Examiner's Report to the Board of Directors of Wing Hong Chinese Elderly Centre

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 22 to 32

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

Due to limited information available, we were unable to ascertain the amount of any surplus or deficit arising from the charity's participation in the Strathclyde Pension Scheme. As a result, we have been unable to quantify the effect on the financial statements. Further details are contained within note 1 to the accounts.

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Subject to the above limitation to my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

(i)

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

(ii)

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



C Wong & Co

Chartered Accountants

49 Rose Street

Glasgow G3 6SF

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Statement of Financial Activities incorporating the Income and Expenditure Account

		General funds £	Designated funds £	2025 Total £	2024 Total £
Income and endowments from:					
<i>Donations</i>	2	780		780	3,613
<i>Membership</i>		690		690	930
<i>Charitable activities</i>					
Grants Receivable	2	160,180		160,180	121,876
Provision of lunches		6,540		6,540	6,113
Event ticket sales and sundry income		1,690		1,690	3,805
Other		884		884	31
<i>Investments</i>					
Bank interest received					
Total Income		<u>170,763</u>	<u>0</u>	<u>170,763</u>	<u>135,438</u>
Expenditure					
<i>Charitable activities</i>	3	<u>156,149</u>	<u>0</u>	<u>156,149</u>	<u>133,521</u>
Total Expenditure		<u>156,149</u>	<u>0</u>	<u>156,149</u>	<u>133,521</u>
Net (expenditure)/income		<u>14,614</u>	<u>0</u>	<u>14,614</u>	<u>1,917</u>
Transfer between funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds for year	11	14,614	0	14,614	1,917
Total funds brought forward		138,161	14,842	153,003	151,086
Total funds carried forward	11	<u>152,775</u>	<u>14,842</u>	<u>167,617</u>	<u>153,003</u>

The charity has no recognised gains or losses other than the results for the year as set out above. All the activities of the charity are classed as continuing.

The notes in pages 23 to 31 form part of these financial statements.

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Balance Sheet as at 31 March 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	7		15,809		18,566
Current assets					
Debtors	8	2,326		2,748	
Cash at bank and in hand	9	152,082		<u>134,289</u>	
		154,408		<u>137,037</u>	
Creditors: amounts falling due within one year	10	-2,600		<u>-2,600</u>	
Net current assets			151,808		134,437
Total assets less current liabilities			<u>167,617</u>		<u>153,003</u>
Funds					
Restricted funds: General funds	11		152,775		138,162
Designated funds	11		14,842		14,842
Unrestricted funds			0		0
			<u>167,617</u>		<u>153,003</u>

These accounts were approved by the Executive Committee on 27 October 2025 and signed on their behalf by

Chairman & Board Member

Treasurer & Board Member

The notes on pages 23 to 31 form part of these financial statements.

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Notes to the financial statements for the year ended 31 March 2025

1. Accounting policies

(a) Basis of accounting

The accounts have been prepared under the historical cost convention and are in accordance with The Charities and Trustees Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS102.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS102 and the Charities FRS 102 SORP.

The charity constitutes a public benefit entity as defined by FRS 102.

FRS102 requires that any surplus or deficit on the defined pension scheme to be recognised in the financial statements. The Executive Committee have decided not to follow this requirement as they believe that the additional cost of obtaining this information is greater than any benefit gained.

The charity is reliant on grant funding from Glasgow City Council in order to continue operating. As at the date of signing, funding has only been confirmed until 31 March 2024. The charity continues to deliver a vital service and the only one of its kind in the Glasgow area. The Executive Committee have a reasonable expectation that funding will be renewed at a similar level from 1 April 2023 for the foreseeable future. Accordingly, the accounts have been prepared on a going concern basis.

(b) Income

All income is included in the Statement of Financial Activities when the charity has entitlement, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income:

- (i) Donations, legacies, membership income and investment income are included in full in the Statement of Financial Activities when receivable.
- (ii) Income from charitable activities is recognised as earned (as the related service is provided). Grants included in this category provides funding to support charitable activities and are recognised where their entitlement, probability of receipt and the amount can be measured with sufficient reliability.
- (iii) The value of services provided by volunteers is not incorporated into these financial statements, as the amount cannot be accurately estimated.

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(c) Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

(i) Charitable expenditure comprises those costs incurred by the charity in the delivery of activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs.

(ii) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the statutory independent examination fees and costs linked to the strategic management of the charity.

(d) Tangible fixed assets

Tangible assets acquired are capitalised and depreciated on a straight-line basis. All fixed assets are initially recorded at cost and only items in excess of £200 are capitalised.

(e) Depreciation

Depreciation is charged to write off the cost of the asset, less any residual values, over their estimated useful lives as follows:

(i) Leasehold property improvements 5 years

(ii) Office equipment 5 years

(iii) Motor vehicles 4 years

(iv) Burial grounds, lairs and memorial stones are not depreciated.

(f) Pensions

The charity operates both a defined benefit and defined contribution pension scheme. The regular cost is charged to the Statement of Financial Activities on an accruals basis.

(g) Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose are available as general funds. Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund together with a fair allocation of management and support costs.

(h) Operating leases

The costs of operating leases, where the risks and rewards of ownership remain with the lessor, are recognised in the Statement of Financial Activities on a straight-line basis over the life of the lease.

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2. Income

	2025	2024
	£	£
Donations		
General donations	780	3,613
Membership fees	690	930
Lunch Club	6,540	6,113
Festive events	1,690	3,805
Other	884	30
Grants:		
Glasgow City Council -Glasgow Community Fund	79,290	79,290
Glasgow City Council -Area Partnership Budget	2000	
The People's Postcode Trust	25,000	0
Heath & Social Care Alliance	17,440	0
Civic Grid Fund	2,500	0
Culture & Sport	2,700	0
Age Scotland	750	0
Lottery Community Fund	18,000	11,830
GCVS -Glasgow Community Mental Health & Wellbeing Fund	10,500	10,000
The Mushroom Trust	2,000	0
Scottish Council for Voluntary Organization	0	10,760
Impact Funding Partners	0	2,096
Hugh Fraser Foundation – Funding Scotland	0	4,000
Various including: CEMVO; Scotmid Cooperative	0	2,870
Grants total	<u>160,180</u>	<u>121,876</u>
	<u>170,763</u>	<u>135,438</u>

Membership fees were allocated to designated funds and all other income was allocated to general restricted funds in both current and previous years.

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3. Expenditure

The charity provides a centre offering a large variety of social activities and support services, as detailed in the report of the Executive Committee. Given this variety, the trustees believe it is impracticable to allocate the costs below to each specific activity.

				2025	2024
	Unrestricted funds	Restricted General Funds	Desig- nated funds	Total	Total
Charitable activities	£	£	£	£	£
– Advice and welfare					
Staff costs (note 5)	0	96,163	0	96,163	87,349
Cost of lunches	0	8,617	0	8,617	8,948
Festival and celebra- tion costs	0	3,555	0	3,555	5,080
Insurance	0	3,036	0	3,036	3,270
Cleansing	0	1,018	0	1,018	745
Heat and light	0	4,228	0	4,228	4,196
Telephone	0	1,958	0	1,958	2,041
Repairs and renewals	0	21,248	0	21,248	7,302
Vehicle running costs	0	3,219	0	3,219	2,865
Travel expenses	0	1,000	0	1,000	10
Payroll services	0	1,169	0	1,169	1,033
Classes and tuition	0	2,963	0	2,963	2,688
Stores & Supplies	0	1,246	0	1,246	1,412
Flowers and wreaths	0	35	0	35	110
Sundry expenses	0	221	0	221	293
Stationary, print post	0	418	0	418	162
Bank charges	0	88	0	88	18
Advertising Promo	0	0	0	0	62
Depreciation	0	2,757	0	2,757	3,531
Accountancy	0	2,510	0	2,510	2,370
Other professional services	0	700	0	700	55
	<u>0</u>	<u>156,149</u>	<u>0</u>	<u>156,149</u>	<u>133,521</u>

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4. Net income/ (expenditure) for the year	2025	2024
	£	£
This is stated after charging		
Depreciation	2,757	3,531
(Gain)/loss on disposal of tangible fixed assets	0	0
Accountants' remuneration:		
Independent examination	1,000	1,000
Accountancy	1,000	1,000
	4,757	5,531

5. Staff numbers and costs	2025	2024
	£	£
Wages and salaries	88,418	80,163
Social security costs	4,158	3,793
Pension costs	1,184	1,110
Sessional worker costs	2,403	2,283
	96,163	87,349

The average weekly number of employees during the year, calculated on a headcount basis was:

	2025	2024
Manager and administration	2	2
Project officers	3	3
	5	5

No employee received remuneration of more than £60,000 (2024: none). Key management personnel received remuneration of £27k (2024: £27k), including employer pension contributions.

No members of the Executive Committee received remuneration or reimbursement of expenses during the year (2024: Nil)

6. Taxation

The organisation is exempt from corporation tax on its charitable activities.

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7. Tangible fixed assets

	Leasehold property im- provements £	Burial ground & me- morial £	Office equip- ment £	Motor vehi- cles £	Total £
Cost					
At 31 March 2024	75,253	5,818	16,345	18,165	115,581
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
At 31 March 2025	<u>75,253</u>	<u>5,818</u>	<u>16,345</u>	<u>18,165</u>	<u>115,581</u>
Depreciation					
As at 31 March 2024	74,340	0	8,637	14,038	97,015
Charged in the year	183		1,542	1,032	2,757
On disposal	0	0	0	0	0
As at 31 March 2025	<u>74,523</u>	<u>0</u>	<u>10,179</u>	<u>15,070</u>	<u>99,772</u>
Net book value					
As at 31 March 2024	<u>913</u>	<u>5,818</u>	<u>7,708</u>	<u>4,127</u>	<u>18,566</u>
As at 31 March 2025	<u>730</u>	<u>5,818</u>	<u>6,166</u>	<u>3,095</u>	<u>15,809</u>

8. Debtors

	2025 £	2024 £
<i>Prepayments</i>	<u>1,888</u>	<u>2,166</u>
<i>Accrued income</i>		
Funds held by Payroll Provider	<u>438</u>	<u>582</u>
	<u>2,326</u>	<u>2,748</u>

9. Bank and Cash

	2025 £	2024 £
Current accounts	117,360	102,008
Reserve account	32,110	32,110
Cash balance	2,612	171
	<u>152,082</u>	<u>134,289</u>

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10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals		
Heat and light	300	300
Water rates	300	300
Accountant remuneration	2,000	2,000
	<u>2,600</u>	<u>2,600</u>
Other creditors	<u>0</u>	<u>0</u>
	<u>2,600</u>	<u>2,600</u>

10. Related party transactions

The charity is managed by a Board of Directors, with no one individual having control. Board members are heavily involved in organising festivals and celebrations and obtain free entry to such events. The total price of tickets for these events amounted to approximately £60 (2023: £60) per person per year.

There were no other related party transactions during the year.

11. Statement of Funds

	As at 31 March 2024 £	Income	Expendi- ture	Trans- fers	As at 31 March 2025 £
General funds	138,161	170,763	156,149	0	152,775
Designated funds	510		0		510
Funeral fund	1,871	0	0	0	1,871
Fixed assets fund	12,461	0	0	0	12,461
Total funds	<u>153,003</u>	<u>170,763</u>	<u>156,149</u>	<u>0</u>	<u>167,617</u>

Purpose of funds

The funeral fund represents new membership income received during the year, which the Board have designated for the purpose of providing flowers for funerals and at graves of deceased members of the charity.

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12. Analysis of net assets between funds	Unrestricted Funds	Re-stricted General Funds	Desig-nated Funds	Total 2023
	£	£	£	£
Tangible fixed assets	0	0	13,747	13,747
Cash in hand and at bank	0	136,394	0	136,394
Other net current assets/ liabilities	0	945	0	945
	<u>0</u>	<u>137,339</u>	<u>13,747</u>	<u>151,086</u>

13. Pension costs

Some employees of the charity participate in the Strathclyde Pension Scheme, part of the Local Government Pension Scheme, a defined benefit statutory scheme. The Fund is administered by Glasgow City Council, in accordance with the Local Government Pension Scheme (Scotland) Regulations 1998, as amended.

The assets of the scheme are held separately from those of the charity, in an independently administered fund.

A full actuarial of the assets of the whole of the Strathclyde Pension Scheme is carried out every three years. The most recent valuation available at the date of the approval of the financial statements was carried out by scheme actuary as at 31 March 2023.

The amount charged to the Statement of Financial Activities in the year was the actual amount paid to Strathclyde Pension Scheme as follows;

	2025	2024
	£	£
Employer Pension contributions	<u>1,184</u>	<u>1,110</u>

Employer contribution rates are set at 19.3% of pensionable pay of employees in the scheme.

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14. Commitments under operating leases

At 31 March 2024 the charity had annual commitments for land and buildings under a non-cancellable operating lease as set out below:

	2025	2024
	£	£
Operating lease which expires within 1 year	<u>1</u>	<u>1</u>

15. Ultimate controlling party

No one individual had control over the charity during the current or previous year.