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# **The Great Britain China Centre**

## **Annual Report and Accounts 2011-12**

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## **Annual Report and Accounts 2011-12**

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Presented to Parliament pursuant to Section 6 of the Government Resources and Accounts Act 2000  
(Audit of Non-profit-making Companies) Order 2009

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**The Great Britain - China Centre**  
**(Limited by Guarantee)**

**Report and Accounts**

**31 March 2012**

**Registration Number: 1196043**

**The Great Britain - China Centre (Limited by Guarantee)  
Report and Financial Statements**

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**The Great Britain - China Centre (Limited by Guarantee)  
Company Information  
as at 31 March 2012**

**DIRECTORS**

Mr Peter Batey OBE	- Chairman
Mr Hugh Davies CMG	- Vice Chairman
Ms Lorna Ball	- Vice Chairman
Ms H-J Bruncker	Resigned 19/07/2011
Mr Martin Davidson	
Professor Hugo de Burgh	
Mr Christopher Fitzgibbon	- Honorary Treasurer
Mr Andrew Halper	Resigned 14/10/2011
Ms Clare Hammond	
Mr John Hughes	
Sir Christopher Hum	
Ms Julia Longbottom	Resigned 1/02/2012
Ms Joanna Roper	Appointed 01/02/2012
Mr Ian Lindsley	Resigned 23/01/2012
Ms Madeleine Sturrock	
Mr Lifan Zhang	Resigned 14/10/2011
Mr Richard Graham MP	Appointed 29/06/2011
Mr Duncan Hames MP	Appointed 27/09/2011
Mr Liam Byrne MP	Appointed 27/09/2011

**Co-opted Board Members**

Mr Richard Pascoe  
Mr Rod Wye

**SECRETARY**

Ms Katie Lee

**REGISTERED OFFICE**

15 Belgrave Square  
London SW1X 8PS  
United Kingdom

**AUDITORS**

National Audit Office  
157 - 197 Buckingham Palace Road  
London SW1W 9SP  
United Kingdom

## **The Great Britain - China Centre (Limited by Guarantee)**

### **Directors' Report**

The Directors present their report and financial statements for the period ended 31 March 2012. These accounts also include the results for the UK-China Forum which is wholly controlled by the directors of the Great Britain - China Centre (GBCC) and is therefore treated as a subsidiary for the first time. The period end of the UK-China Forum has been extended to 31 March 2012 so that the year ends are co-terminous. The information contained in the Directors' Report is not subject to audit.

The financial statements have been prepared in a form directed by the Secretary of State for Foreign and Commonwealth Affairs with the consent of HM Treasury and in accordance with the Companies Act 2006 and the special provisions of Part VII of the Act relating to small companies. None of the directors were remunerated.

### **The Great Britain - China Centre**

GBCC was established in 1974, and is an executive non-departmental public body. The Centre receives grant-in-aid from the Foreign and Commonwealth Office.

### **Principal activities**

The company's principal activity during the year continued to be the promotion of closer cultural, social, professional, economic, educational and other contacts between Britain and China and to encourage mutual knowledge and understanding.

### **Results**

The results for the year are set out on page 12. The Directors consider the state of the company's affairs to be satisfactory. The Directors also confirm that:

- \* as far as they are aware, there is no relevant audit information of which the company's auditors are unaware; and
- \* they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

### **Statement of the Executive Secretary and Directors' responsibilities**

Company law requires the Executive Secretary and Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit for that period. In preparing these financial statements, the Executive Secretary and Directors are required to:

- \* select suitable accounting policies and then apply them consistently
- \* make judgments and estimates that are reasonable and prudent
- \* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- \* prepare the financial statements on a "going concern" basis unless it is inappropriate to presume that the company will continue in operation

**The Great Britain - China Centre (Limited by Guarantee)**  
**Directors' Report**

The Executive Secretary and Directors are responsible for maintaining proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They also have a general responsibility for taking such steps as are reasonably available to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

In addition, in appointing the Executive Secretary of the GBCC as Accounting Officer of the company, the Secretary of State for Foreign and Commonwealth Affairs has placed on the Executive Secretary a responsibility for ensuring the regularity and propriety of the public finances, a requirement which is set out in the company's financial memorandum.

This report was approved by the Board on 11 June 2012.

Katie Lee  
**Executive Secretary and Accounting Officer**



**The Great Britain - China Centre (Limited by Guarantee)  
Remuneration Report for the year ended 31 March 2012  
(Audited)**

GBCCC has a Personnel Committee responsible for advising on all aspects of staff recruitment, employment terms, conditions and remuneration. The committee is made up of the following members:

Chairman	- Peter Batey
Vice Chairman	- Hugh Davies
Board Member	- Madeline Sturrock
Executive Secretary	- Katie Lee

The personnel sub-committee reviews the remuneration of all GBCCC staff including the Executive Secretary based on annual appraisals carried out by the staff line managers.

The Executive Secretary's remuneration details are as follows:

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Gross salary	72,450	72,450
Accrued pension as at 31 March	21,961	20,733
Accrued lump sum as at 31 March	65,882	62,205
Real increase in pension	147	618
Real increase in lump sum	442	1,833
Cash equivalent transfer value at 31 March	413,000	371,000
Real increase in cash equivalent value funded by the employer	(4,000)	5,000
Employee contributions	6,390	6,390

No benefits in kind were paid [2010-11 nil].

A non-pensionable bonus of £6,037 was paid in 2011-12 [2010-11 £4,950] in respect of 2010-11 performance, and is not included in Gross Salary.

The government financial reporting manual now requires the banded remuneration of the highest paid director and the ratio between this and the median remuneration of the reporting entities staff for all those in post at year end.

The calculation is based on the full-time equivalent staff of the reporting entity at the 31 March 2012 on an annualised basis and includes any temporary staff employed during the year.

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Median total of employees (exc director)	35,307	31,811
Pay multiple at 31 March	2.05	2.28

The pay multiple has reduced because the median salary (exc the director) within the organisation has increased during the current financial year.

The notes on pages 16 to 21 form part of these accounts

Katie Lee  
Executive Secretary and Accounting Officer

Date

11 June 2011

## The Great Britain - China Centre (Limited by Guarantee) Governance Statement

### Governance framework

The Great Britain - China Centre (GBCC), an executive non-departmental public body, is governed by the Board (previously known as the Executive Committee) and three committees, the Audit Committee, the Management Committee and the Personnel Committee. The Board is made up of the Chairman, two Vice-Chairmen, an Honorary Treasurer and up to ten other elected members including up to five Members of Parliament. The Chairman of the GBCC Board is an appointment of the Secretary of State for Foreign and Commonwealth Affairs; the Vice-Chairmen and Chairman of the Audit Committee are elected from within the Board membership as is membership of the Audit Committee, the Personnel Committee and the Management Committee. The Audit Committee is also attended by representatives from the National Audit Office (NAO) and the Foreign and Commonwealth Office (FCO).

During 2011-2012 the number of Board and Committee meetings with individual attendance was as follows:

Director	Board(4)		Audit Committee(3)		Management Committee(1)		Personnel Committee(2)	
	Eligible	Attended	Eligible	Attended	Eligible	Attended	Eligible	Attended
L Ball	4	3	3	2	1	1	-	-
P Batey	4	4	-	-	1	1	2	2
H-J Bruncker	2	1	-	-	-	-	-	-
L Byrne	1	1	-	-	-	-	-	-
M Davidson	4	1	-	-	-	-	-	-
H Davies	4	3	-	-	1	1	2	2
H de Burgh	4	2	-	-	-	-	-	-
C Fitzgibbon	4	2	3	3	1	1	-	-
R Graham	1	1	-	-	-	-	-	-
A Halper	3	1	-	-	-	-	-	-
D Hames	1	1	-	-	-	-	-	-
C Hammond	4	3	3	2	-	-	-	-
J Hughes	4	4	-	-	-	-	-	-
C Hum	4	1	-	-	-	-	-	-
I Lindsley	3	0	-	-	-	-	-	-
J Longbottom	4	2	-	-	-	-	-	-
R Pascoe	4	3	3	3	-	-	-	-
M Sturrock	4	4	-	-	-	-	-	-
R Wye	2	2	-	-	-	-	-	-
L Zhang	1	0	-	-	-	-	-	-
<b>Totals</b>	<b>62</b>	<b>39</b>	<b>12</b>	<b>10</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Percentage</b>		<b>63%</b>		<b>83%</b>		<b>100%</b>		<b>100%</b>

As Accounting Officer, I have responsibility for maintaining a sound system of internal control and governance that supports the achievement of the GBCC's purpose and objectives whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in *Managing Public Money*. In addition as Director (Chief Executive) of the GBCC I have responsibility for its day-to-day management. I have a formal reporting and accountability line to the Board, the Audit Committee, the Management Committee and the Personnel Committee. There are also frequent informal reports to key Board officers on an "as needs" basis.

### The System of Internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the GBCC's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place at the GBCC for the year ended 31 March 2012 and up to the date of approval of the annual report and accounts, and accords with HM Treasury guidance.

## **The Great Britain - China Centre (Limited by Guarantee) Governance Statement**

### **Review of Effectiveness**

As Accounting Officer, I also have responsibility for reviewing the effectiveness of the system of internal control and governance. In order to achieve an effective system of internal control we have established a framework of regular management information, administrative procedures including the segregation of duties and a system of delegation and accountability in proportion and reasonable to the size of GBCC as an organisation of six staff members. In particular, it includes:

- an Audit Committee that meets at least three times a year and which reports to the Board regularly;
- comprehensive budgeting systems with an annual budget approved by the Board and reviewed and agreed by the China Department of the FCO;
- an on-going review of the accounting system of GBCC as the new structure is established with necessary adjustments being made in line with the requirements of GBCC's management accounts and with implementation of International Finance Reporting Standards for the financial accounts; and
- regular reviews by the Board of quarterly and annual financial reports which indicate financial performance against budget;
- setting targets to measure financial and other performance;
- formal project management disciplines in line with the requirements of FCO, and EU project monies
- a system of risk assessment and management.

The Audit Committee reviewed the oversight of GBCC's internal controls and its internal audit requirements at the beginning of the year. It noted that the National Audit Office takes a substantive approach to the testing of GBCC's internal controls as part of its annual audit, and while taking account of any work done by an internal auditor, would rely on their own work. It concluded that the engagement of an internal auditor to review its internal controls would therefore constitute an unnecessary expense given that GBCC had received clean audit reports on its internal controls in recent years from both its internal and external auditors.

After consultation with the FCO and considering the new guidance from HM Treasury on meeting the business needs of the organisation, the Audit Committee recommended to the Board, and the Board agreed, that GBCC would not appoint an internal auditor for this year but that the Audit Committee would keep the need for an internal auditor under annual review. If the Audit Committee felt that GBCC's governance and control framework would benefit from more formal scrutiny, they would advise the Accounting Officer to tender for internal audit provision.

My review, therefore, of the effectiveness of the system of internal control is informed by the oversight of the Audit Committee, and I am also informed by the work of the National Audit Office, GBCC's external auditor, when it reviews GBCC's systems and internal controls as part of its annual audit of GBCC's accounts.

### **Overview of Board Performance**

Members of the public apply to join the GBCC Board in response to a public advertisement and are chosen by the other Board members from open competition. They are chosen for their experience on UK-China relations in various fields and for their governance expertise. The Board has also chosen to have two co-opted members to spread representation of other UK interests in China. In addition there are two nominated members, one representing the FCO and one the British Council. Members of the Board have corporate responsibility for ensuring that the GBCC complies with any statutory or administrative requirements for the use of public funds. Other important responsibilities of Board members include:

## **The Great Britain - China Centre (Limited by Guarantee) Governance Statement**

- ensuring that high standards of corporate governance are observed at all times;
- establishing the overall strategic direction of the organisation within the policy and resources framework agreed with the responsible government minister;
- ensuring that, in reaching decisions, the Board has taken into account any guidance issued by the sponsor department.

A full list of Board members and their details is presented on page 1 of the GBCC report and statements.

The Board meetings are governed by the GBCC Articles of Association which determines that a meeting is quorate if seven or more members attend. During 2011-12 the Board met four times with attendance by Board members or their alternates as follows: twelve, seven, ten and twelve. In addition there is a Code of Practice, and Standing Orders for Board members as well as the Management Statement and Financial Memorandum between the FCO and GBCC.

As part of GBCC's Articles of Association as a company limited by guarantee it is stipulated that, in addition to the nominee members, the membership of the Board shall comprise not less than eleven nor more than twenty other persons elected by the Board of whom not less than five shall be Members of Parliament. At the April 2011 meeting of the Board various approaches to reforming the Board were discussed, reflecting an overall concern that the current Board was too big for an organisation the size of GBCC, and that too much time was taken up with management issues rather than helping the organisation with strategy, delivery and resources. After wide discussion of the governance responsibilities of the Board and its optimum size, as well as the need to recruit MPs in accordance with the Articles of Association, it was agreed that the Executive Committee should be renamed the Board, and that it should meet at least twice a year; that there should be no more than ten members excluding parliamentary members; and that a Management sub-committee of four Board members including the Chairman and Vice-Chairmen should meet four times a year to deal with detailed matters on funding, staff and compliance issues in addition to the existing Audit Committee.

Since the General Election in 2010 the MP slots on the Board had remained vacant whilst consultation on MP nominees was pursued. These were filled at the September 2011 Board meeting by the appointment of three MPs representing each of the UK's main political parties. GBCC is pursuing further suggestions for MPs to fill the remaining slots on the Board.

In addition the number of Board meetings itself has been reduced to three a year supported by the newly-established Management Committee meeting at three different times of the year. This arrangement will increase the efficiency of the Board in managing its responsibilities for the GBCC. Membership of the Management Committee is the Chairman, the two Vice-Chairmen, and the Honorary Treasurer. The Honorary Treasurer is also Chairman of the Audit Committee and this allows for cross-reference between these two Committees and the Board.

### **Risk assessment**

A high-level Risk Register for 2012-13 was approved at the April 2012 Board meeting, having been first reviewed and approved by the Audit Committee. The Risk Register is included in the GBCC's Corporate Plan for 2012-13. Further the Risk Register is prioritised and reviewed regularly by the Audit Committee. Any significant changes to the risks faced by GBCC during the year are highlighted and a management plan for handling the risk is agreed by the Audit Committee.

The main risks for 2012-13 remain similar to the previous year and they are the loss of key staff, the uncertainty of project funding, and exposure to inadequate financial reporting by GBCC's Chinese partners. GBCC aims to manage these risks as adequately and proficiently as it is able taking into account the size and resources of GBCC.

During the year, management reviewed the relationship between GBCC and the UK-China Forum. As a result of this review, management determined that GBCC controlled UKCF and a decision was taken to consolidate the UKCF's results into GBCC's group accounts

**The Great Britain - China Centre (Limited by Guarantee)  
Governance Statement**

-During the year ended 31 March 2012 and up to the approval of the Annual Accounts the following specific actions took place:

- The outstanding amount of ineligible expenses was finally agreed with the EU and settlement of €3,685, or £3,241 was made at the end of this financial year. Overall this has meant a total loss of £91,877 on the EU funded project on the death penalty. £88,636 of this amount was written off in 2009-10.

Expenditure may be considered ineligible where supporting financial documents are not "original documents" or where copies are being used, without an "authentication stamp". Guidance has been issued by GBCC to Project managers to ensure that all rules concerning EU "eligibility" are being followed.

- The guidance on financial management of the EU programmes remains under review and is updated whenever new instructions are received from the EU's financial officers.

- The Audit Committee has met regularly (three times since April 2011)

- Recommendations to restructure GBCC's accounting system to reduce the margin of error associated with multiple consolidations of different ledgers have been implemented and the new accounting structure put in place in January 2012

- Management was asked to investigate the VAT position for the GBCC and took advice from Bates, Bells, and Braithwaite (law firm) to clarify whether GBCC had reached the financial threshold whereby VAT registration is required. The Audit Committee was reassured by the advice that, on current figures, that threshold had not been reached and therefore there was no need to register.

I confirm that the GBCC complies with the Corporate Governance Code for central government departments in so far as the Code is relevant to an organisation of GBCC's size and circumstances.

Katie Lee  
**Executive Secretary and Accounting Officer**

Date 11 June 2011

**The Great Britain - China Centre (Limited by Guarantee)**  
**Statement of Accounting Officer's Responsibilities**

Under the Government Resources and Accounts Act 2000, the Secretary of State (with the consent of HM Treasury) has directed the GBCC to prepare for each financial year a statement of accounts in the form and on the basis set out in the *Accounts Direction Handbook*. The accounts are prepared on an accruals basis and must give a true and fair view of the state of the affairs of the GBCC and of its income and expenditure, changes in taxpayers equity and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the *Government Financial Reporting Manual* and in particular to:

- \* observe the Accounts Direction issued by HM Treasury, including the relevant accounting and disclosure requirements;
- \* make judgements and estimates on a reasonable basis;
- \* state whether applicable accounting standards as set out in the *Government Financial Reporting Manual* have been followed, and disclose and explain any material departures in the accounts; and
- \* prepare the accounts financial statements on a "going concern" basis

The Accounting Officer of the Foreign and Commonwealth Office has designated the Secretary as Accounting Officer of the Great Britain - China Centre. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Great Britain - Centre's assets, are set out in *Managing Public Money* published by HM Treasury.

## **The Great Britain - China Centre (Limited by Guarantee)**

### **The Certificate and Report of the Comptroller and Auditor General to the Members of the Great Britain - China Centre**

I certify that I have audited the financial statements of the Great Britain - China Centre for the year ended 31 March 2012 under the Government Resources and Accounts Act 2000. The financial statements comprise the Group and Parent Company Statements of Comprehensive Income, Financial Position, Cash Flows, Changes in Equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards as adopted by the European Union. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

#### **Respective responsibilities of the directors, the executive secretary as accounting officer and the auditor**

As explained more fully in the Statement of the Executive Secretary and Directors' Responsibilities and the Statement of Accounting Officers' responsibilities, the directors and the executive secretary are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act 2000. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the group and the parent company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information in the Directors Report, the Governance Statement and the part of the Remuneration Report that is not audited to identify material inconsistencies with the audited financial statements. If I become aware of any material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities that govern them.

#### **Opinion on Regularity**

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

## **The Great Britain - China Centre (Limited by Guarantee)**

### **The Certificate and Report of the Comptroller and Auditor General to the Members of the Great Britain - China Centre**

#### **Opinion on Financial Statements**

In my opinion:

the financial statements give a true and fair view of the state of the group and the parent company's affairs as at 31 March 2012 and of the group's net expenditure for the year then ended; and the financial statements have been properly prepared in accordance with International Financial Reporting Standards as adopted by the European Union;  
and the financial statements have been prepared in accordance with the Companies Act 2006.

#### **Opinion on other matters**

In my opinion:

the part of the Remuneration Report to be audited has been properly prepared in accordance with the *Government Financial Reporting Manual*;

the information given in the Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements;

#### **Matters for which I report by exception**

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

adequate accounting records have not been kept by the parent company, or returns adequate for my audit have not been received from branches not visited by my staff;

the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns;

I have not received all of the information and explanations I require for my audit; or

the Governance Statement does not reflect compliance with HM Treasury's guidance.

#### **Report**

I have no observations to make on these financial statements.

*Amyas C E Morse*

Date 26 June 2012

*Comptroller and Auditor General  
National Audit Office  
157-197 Buckingham Palace Road  
Victoria,  
London, SW1W 9SP*



**The Great Britain - China Centre (Limited by Guarantee)**  
**Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2012**

	Notes	Consolidated		Great Britain - China Centre	
		2012	2011	2012	2011
		£	£	£	£
<b>Income</b>					
Revenue from activities	2	1,370,306	844,286	1,275,123	751,211
Other revenue	3	<u>1,654</u>	<u>248</u>	<u>1,654</u>	<u>248</u>
		1,371,960	844,534	1,276,777	751,459
<b>Expenditure</b>					
Cost of activities	2	(1,077,594)	(632,122)	(973,853)	(513,526)
Staff costs	5	(361,837)	(329,786)	(361,837)	(329,786)
Administration expenses	4	(107,384)	(96,446)	(107,384)	(96,446)
		<u>(1,546,815)</u>	<u>(1,058,354)</u>	<u>(1,443,073)</u>	<u>(939,758)</u>
<b>Net Expenditure</b>		(174,855)	(213,820)	(166,296)	(188,299)
Taxation on interest received	6	(327)	(274)	(290)	(274)
Interest receivable		<u>636</u>	<u>1,211</u>	<u>636</u>	<u>1,211</u>
<b>Net Expenditure after Taxation and Interest</b>		<u>(174,546)</u>	<u>(212,883)</u>	<u>(165,950)</u>	<u>(187,362)</u>

**Continuing operations**

None of the company's activities were acquired or discontinued during the above two financial years.

**Other Comprehensive Expenditure**

The company has no gains or losses other than the net expenditure for the above two financial years.

The notes on pages 16 to 21 form part of these accounts.

**The Great Britain - China Centre (Limited by Guarantee)**  
**Consolidated Statement of Financial Position as at 31 March 2012**

	Notes	Consolidated		Great Britain - China Centre	
		2012	2011	2012	2011
		£	£	£	£
<b>Non-current assets</b>					
Property, plant and equipment	7	8,959	13,545	8,959	13,545
Intangible assets	8	<u>4,135</u> 13,094	<u>7,190</u> 20,735	<u>4,135</u> 13,094	<u>7,190</u> 20,735
<b>Current assets</b>					
Trade receivables	9	163,861	117,300	223,860	180,130
Cash	10	<u>651,188</u> 815,049	<u>1,044,706</u> 1,162,006	<u>495,197</u> 719,057	<u>920,010</u> 1,100,140
<b>Current liabilities</b>					
Trade payables and other current liabilities	11	<u>(507,952)</u>	<u>(953,481)</u>	<u>(421,787)</u>	<u>(898,559)</u>
<b>Net current assets</b>		307,097	208,525	297,270	201,581
<b>Total assets less current liabilities</b>		<u>320,191</u>	<u>229,260</u>	<u>310,364</u>	<u>222,316</u>
Provision for liabilities and charges	12	(44,155)	(48,678)	(3,000)	(19,000)
<b>Total assets less liabilities</b>		<u>276,036</u>	<u>180,582</u>	<u>307,364</u>	<u>203,316</u>
<b>Statement of changes in taxpayer's equity</b>					
General Reserves		<u>276,036</u>	<u>180,582</u>	<u>307,364</u>	<u>203,316</u>

These accounts are exempt from the requirements of Part 16 of the Companies Act 2006 by virtue of section 482 (non-profit-making companies subject to public sector audit) of that Act.

The financial statements were approved by the Board on 11 June 2012.

Hugh Davies  
Vice Chairman

Katie Lee  
Executive Secretary and Accounting Officer

The notes on pages 16 to 21 form part of these accounts

**The Great Britain - China Centre (Limited by Guarantee)**  
**Consolidated Cash Flow Statement for the period ended 31 March 2012**

Statement of cash flows	Notes	Consolidated		Great Britain - China Centre	
		2012	2011	2012	2011
		£	£	£	£
Net Expenditure for the year before interest and taxation		(174,855)	(213,820)	(166,297)	(188,299)
Adjustments for:					
Depreciation charges	7 & 8	8,727	8,098	8,727	8,098
Loss on disposal of non current assets		-	-		
(Increase)/decrease in trade receivables and other current assets	9	(46,560)	(53,918)	(43,729)	(53,918)
Increase/(decrease) in trade payables and other current liabilities	11	(445,531)	562,907	(476,773)	518,168
Increase/(decrease) in provisions	12	(4,523)	(52,207)	(16,000)	(81,885)
Net cash outflow from operating activities		<u>(662,742)</u>	<u>251,060</u>	<u>(694,072)</u>	<u>202,164</u>
Cash flows from investing activities		309	937	345	937
Purchase of non current assets and intangible assets	7 & 8	(1,086)	(3,979)	(1,086)	(3,979)
Cash flows from financing activities		270,000	270,000	270,000.00	270,000
(Decrease)/increase in cash and cash equivalents in the period		<u>(393,519)</u>	<u>518,018</u>	<u>(424,813)</u>	<u>469,122</u>
Cash and cash equivalents at the beginning of period	11	1,044,706	526,688	920,010	450,888
Cash and cash equivalents at the end of period		<u>651,187</u>	<u>1,044,706</u>	<u>495,197</u>	<u>920,010</u>

The notes on pages 16 to 21 form part of these accounts

**The Great Britain - China Centre (Limited by Guarantee)**  
**Consolidated Statement of Changes in Taxpayer's Equity for the year ended 31 March 2012**

	<b>Consolidated</b>		<b>Great Britain - China Centre</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 31 March 2010 & 2011	180,582	123,465	203,316	120,678
Statement of Comprehensive Net expenditure for 2011-12	(174,546)	(212,883)	(165,950)	(187,362)
Grant in aid received	270,000	270,000	270,000	270,000
Balance at 31 March 2012 & 2011	<u>276,036</u>	<u>180,582</u>	<u>307,366</u>	<u>203,316</u>

The notes on pages 16 to 21 form part of these accounts

**The Great Britain - China Centre (Limited by Guarantee)**  
**Notes to the Accounts for the year ended 31 March 2012**

**1 Basis of preparation and consolidation**

These financial statements have been prepared in accordance with the 2011-12 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Great Britain - China Centre (GBCC) for the purpose of giving a true and fair view has been selected. The particular policies adopted by the GBCC are listed below. They have been applied consistently in dealing with items that are considered material to the accounts.

As at 31 March 2012, GBCC had one subsidiary, the UK-China Forum, which was wholly controlled by the GBCC. As this is the first year consolidated accounts have been prepared, the year end of the UK-China Forum has been extended to 31 March 2012 so that the year end is co-terminous with the GBCC. The accounting period for the UK-China Forum will therefore cover a period of 15 months. The GBCC statements consolidate the results of its subsidiary under merger accounting rules.

Intra-group transactions are eliminated on consolidation and all income and expenditure figures in the Statement of Financial Activities relate to external activities only.

**Accounting convention**

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards stated above.

**Non-current assets**

Non current assets costing over £1,000 are capitalised. Given their value, depreciated historic cost is used as a proxy for fair value for all categories of property, plant and equipment.

**Depreciation**

Depreciation is provided on all non-current assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer hardware	25% straight line depreciation on cost
Fixtures, fittings and office equipment	20% on the reducing balance

**Amortisation**

Software licences and related consultancy are valued at cost and are treated as intangible assets. They are amortised over 4 years on a straight line basis

**Foreign currencies**

Transactions in foreign currencies are recorded at the EU rate ruling in the month of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the EU rate of exchange ruling at the balance sheet date. All differences are taken to the net expenditure account.

**Pensions**

The company is a member of the Principal Civil Service Pension Scheme (PCSPS) and for accounting purposes, it is treated as a defined contribution pension scheme. Contributions are charged to the net expenditure account as they become payable in accordance with the rules of the scheme.

**Income and Expenditure**

Income is recognised in the period in which it is receivable and expenditure is charged in the period to which it relates. GBCC only operates through one segment.

Income consists of project funding for its activities. Grant in aid received from the FCO is treated as financing through Changes in Taxpayers Equity (see page 13 and 15).

The cost of unpaid leave is accrued at the end of the financial year.

Bad debt provisions are only made on specific bad debts.

GBCC activities are funded by external project grants and not from GBCC funds. The activities do not generate revenues although a management charge is made by GBCC for project management.

**The Great Britain - China Centre (Limited by Guarantee)**  
**Notes to the Accounts for the year ended 31 March 2012**

2 Analysis of activities	Consolidated			Great Britain-China Centre		
	2012	2012	2012	2012	2012	2012
	Income	Expenditure	Net	Income	Expenditure	Net
	£	£	£			
UK-China Forum	155,183	103,741	51,442	60,000	0	60,000
Information services	0	0	0	0	0	0
Lawyers law	0	0	0	0	0	0
Judges training - 13th year	48,737	42,778	5,959	48,737	42,778	5,959
Judges training - 14th year	0	642	(642)	0	642	(642)
Shanghai expo law event	0	0	0	0	0	0
Judicial seminar	0	0	0	0	0	0
Death penalty project 2	0	(12,759)	12,759	0	(12,759)	12,759
Death penalty project 3	223,750	223,848	(98)	223,750	223,848	(98)
Torture project 2	277,266	277,286	(20)	277,266	277,286	(20)
Freedom of expression project	310,908	314,928	(4,020)	310,908	314,928	(4,020)
All Party Parliamentary China Group	0	0	0	0	0	0
EU Civil Society	9,215	9,215	0	9,215	9,215	0
Evidence	110,805	110,805	0	110,805	110,805	0
Mental health project	4,018	3,816	202	4,018	3,816	202
RWI Consultancy	3,294	3,294	0	3,294	3,294	0
Project development	0	0	0	0	0	0
Management fees	38,800	0	38,800	38,800	0	38,800
Overhead Recovery	82,504	0	82,504	82,504	0	82,504
Salary recovery	105,826	0	105,826	105,826	0	105,826
	<u>1,370,306</u>	<u>1,077,594</u>	<u>292,712</u>	<u>1,275,123</u>	<u>973,853</u>	<u>301,270</u>

The death penalty project 2 includes £12,759 of unused provision for irrecoverable expenditure which has been written back.

Analysis of activities	Consolidated			Great Britain-China Centre		
	2011	2011	2011	2011	2011	2011
	Income	Expenditure	Net	Income	Expenditure	Net
	£	£	£	£	£	£
UK-China Forum	153,075	118,596	34,479	0	0	0
Information services	4,016	2,861	1,155	4,016	2,861	1,155
Lawyers law	37,713	38,130	(417)	37,713	38,130	(417)
Judges training - 13th year	141,263	126,263	15,000	141,263	126,263	15,000
Judges training - 12th year	29,578	32,475	(2,897)	29,578	32,475	(2,897)
Shanghai expo law event	12,897	12,410	487	12,897	12,410	487
Judicial seminar	0	8,315	(8,315)	0	8,315	(8,315)
Death penalty 2 project	0	(81,745)	81,745	0	(81,745)	81,745
Death penalty 3 project	154,065	117,664	36,401	154,065	117,664	36,401
Torture 2 project	218,842	171,883	46,959	218,842	171,883	46,959
Freedom of expression project	32,046	32,046	0	32,046	32,046	0
All Party Parliamentary China Group	22,921	21,829	1,092	22,921	21,829	1,092
EU Civil Society	0	0	0	0	0	0
Evidence	0	0	0	0	0	0
Mental health project	29,144	29,144	0	29,144	29,144	0
RWI Consultancy	0	0	0	0	0	0
Project development	3,431	2,251	1,180	3,431	2,251	1,180
Management fees	5,295	0	5,295	65,295	0	65,295
Overhead Recovery	0	0	0	0	0	0
Salary recovery	0	0	0	0	0	0
	<u>844,286</u>	<u>632,122</u>	<u>212,164</u>	<u>751,211</u>	<u>513,526</u>	<u>237,685</u>

The death penalty 2 project income was reduced by a provision of £97,885 to account for the expected claw-back of funding owing to the irrecoverable expenditure on this project - Note 12.

The death penalty 2 project expenditure also included a bad debt for the amount of £88,636 arising from the irrecoverable expenditure on the final claim for project funding from the contracting authority.

3 Other Revenue	Consolidated		Great Britain-China Centre	
	2012	2011	2012	2011
	£	£	£	£
Disposal of Assets	564		564	
Miscellaneous	<u>1,090</u>	<u>248</u>	<u>1,090</u>	<u>248</u>
	<u>1,654</u>	<u>248</u>	<u>1,654</u>	<u>248</u>

**The Great Britain - China Centre (Limited by Guarantee)**  
**Notes to the Accounts for the year ended 31 March 2012**

4 Administration expenses	Consolidated		Great Britain-China Centre	
	2012	2011	2012	2011
	£	£	£	£
Running costs	39,310	21,346	39,310	21,346
Rent and service charges	41,002	48,463	41,002	48,463
Auditor's remuneration	11,549	9,500	11,549	9,500
Forex gain/(loss)	5,549	(615)	5,549	(615)
Internal auditor's remuneration	0	4,739	0	4,739
Depreciation & amortisation	8,728	8,098	8,728	8,098
Employee benefit accruals	1,246	4,915	1,246	4,915
	<u>107,384</u>	<u>96,446</u>	<u>107,384</u>	<u>96,446</u>

The audit fee for the current year is £8,000 (2010-11 £8,000) and no non audit work has been carried out.

5 Staff costs	Consolidated		Great Britain-China-Centre	
	2012	2011	2012	2011
	£	£	£	£
Wages and salaries	291,585	258,992	291,585	258,992
Social security costs	23,792	21,284	23,792	21,284
Other pension costs	46,460	49,510	46,460	49,510
	<u>361,837</u>	<u>329,786</u>	<u>361,837</u>	<u>329,786</u>

All staff at 31 March 2012 are permanent UK staff.

Average number of employees during the year	Consolidated		Great Britain-China Centre	
	2012	2011	2012	2011
Administration and activities	6	6	6	6

The Executive Secretary is a member of the the Principal Civil Service Pension Scheme.

The GBCC was admitted to the Principal Civil Service Pension Scheme (PCSPS) on 1 September 2002. The accrued benefits for staff members of the Centre's previous by-analogy scheme were transferred to the PCSPS. It is a condition that on admission to the PCSPS, the Centre is required to pay each year an accruing superannuation liability charge for the staff members in the scheme. The charge for the year was £46,460 (2010/11 - £49,510).

6 Tax on interest received	Consolidated		Great Britain-China Centre	
	2012	2011	2012	2011
	£	£	£	£
UK corporation tax	327	274	290	274

**The Great Britain - China Centre (Limited by Guarantee)**

**Notes to the Accounts for the year ended 31 March 2012**

**7 Property, Plant & Equipment**

	Computers	Fixtures & Fittings	Office Equipment	Total
	£	£	£	£
<b>GBCC</b>				
<b>Cost</b>				
At 1 April 2011	22,148	18,836	8,006	48,990
Additions	1,086	-	-	1,086
Disposals	(1,738)	(224)	(421)	(2,383)
At 31 March 2012	<u>21,496</u>	<u>18,612</u>	<u>7,585</u>	<u>47,694</u>
<b>Depreciation</b>				
At 1 April 2011	12,600	16,375	6,470	35,445
Charge for the year	4,718	637	317	5,672
Disposals	(1,738)	(224)	(421)	(2,383)
At 31 March 2012	<u>15,580</u>	<u>16,788</u>	<u>6,366</u>	<u>38,735</u>
<b>Net book value</b>				
At 31 March 2012	<u>5,916</u>	<u>1,824</u>	<u>1,219</u>	<u>8,959</u>
At 31 March 2011	<u>9,548</u>	<u>2,461</u>	<u>1,536</u>	<u>13,545</u>

**Property, Plant & Equipment**

	Computers	Fixtures & Fittings	Office Equipment	Total
	£	£	£	£
<b>GBCC</b>				
<b>Cost</b>				
At 1 April 2010	33,298	18,836	8,006	60,140
Additions	1,726	-	-	1,726
Disposals	(12,876)	-	-	(12,876)
At 31 March 2011	<u>22,148</u>	<u>18,836</u>	<u>8,006</u>	<u>48,990</u>
<b>Depreciation</b>				
At 1 April 2010	20,916	15,760	6,086	42,762
Charge for the year	4,560	615	384	5,559
Disposals	(12,876)	-	-	(12,876)
At 31 March 2011	<u>12,600</u>	<u>16,375</u>	<u>6,470</u>	<u>35,445</u>
<b>Net book value</b>				
At 31 March 2011	<u>9,548</u>	<u>2,461</u>	<u>1,536</u>	<u>13,545</u>
At 31 March 2010	<u>12,382</u>	<u>3,076</u>	<u>1,920</u>	<u>17,378</u>

There were no changes to tangible fixed assets upon consolidation. There were no investments, finance costs and third party assets as at 31 March 2012

**8 Intangible assets**

	Total
	£
<b>GBCC</b>	
<b>Cost</b>	
At 1 April 2011	12,221
Additions	-
Disposals	-
At 31 March 2012	<u>12,221</u>
<b>Amortisation</b>	
At 1 April 2011	5,031
Charge for the year	3,055
At 31 March 2012	<u>8,086</u>
<b>Net book value</b>	
At 31 March 2012	<u>4,135</u>
At 31 March 2011	<u>7,190</u>
<b>Cost</b>	
At 1 April 2010	9,968
Additions	2,253
Disposals	-
At 31 March 2011	<u>12,221</u>
<b>Amortisation</b>	
At 1 April 2010	2,492
Charge for the year	2,539
At 31 March 2011	<u>5,031</u>
<b>Net book value</b>	
At 31 March 2011	<u>7,190</u>
At 31 March 2010	<u>7,476</u>

All intangibles relate to software and there have been no changes to intangible assets on consolidation.



**The Great Britain - China Centre (Limited by Guarantee)**  
**Notes to the Accounts for the year ended 31 March 2012**

9 Trade receivables and other curr assets	Consolidated		Great Britain-China Centre	
	2012 £	2011 £	2012 £	2011 £
Trade receivables	100,778	89,675	100,778	92,505
Prepayments and accrued income	63,083	27,625	123,082	87,625
	<u>163,861</u>	<u>117,300</u>	<u>223,860</u>	<u>180,130</u>

Trade receivables and other Current Assets are broken down between balances with other Central Government Departments (CGDs) and balances with bodies External to the Government (E to G) as follows:

	Consolidated		Great Britain-China Centre	
	2012 £	2011 £	2012 £	2011 £
Balances with other CGDs	92,477	84,693	92,477	84,693
Balances with bodies E to G	71,384	32,607	131,383	95,437
	<u>163,861</u>	<u>117,300</u>	<u>223,860</u>	<u>180,130</u>

10 Cash	Consolidated		Great Britain-China Centre	
	2012 £	2011 £	2012 £	2011 £
Balance at 1 April	1,044,706	526,688	920,010	450,888
Net change in Cash	(393,518)	518,018	(424,813)	469,122
	<u>651,188</u>	<u>1,044,706</u>	<u>495,197</u>	<u>920,010</u>

11 Trade payables and other curr liabilities	Consolidated		Great Britain-China Centre	
	2012 £	2011 £	2012 £	2011 £
Corporation tax	346	289	309	274
Other taxes, soc security & pension costs	12,269	8,605	12,269	8,605
Other payables	26,129	31,979	25,691	31,883
Accruals and deferred income	469,208	912,608	383,518	857,797
	<u>507,952</u>	<u>953,481</u>	<u>421,787</u>	<u>898,559</u>

Trade payables and other Current Liabilities are broken down between balances with other Central Government Departments and balances with bodies External to the Government as follows:

	Consolidated		Great Britain-China Centre	
	2012 £	2011 £	2012 £	2011 £
Balances with other CGDs	20,916	8,620	20,879	8,605
Balances with bodies E to G	487,036	944,861	400,908	889,954
	<u>507,952</u>	<u>953,481</u>	<u>421,787</u>	<u>898,559</u>

**12 Provision for liabilities and charges**

A provision of £3,000 made for an early retirement pension liability in 2008/09 remains a potential liability. After further discussions with the EU concerning the irrecoverable expenditure on the death penalty Project 2 the £16,000 demand has been reduced to £3,241 and settlement has been made. The balance of £12,759 has been written back to the Statement of Net expenditure. The total irrecoverable expenditure in respect of the Death Penalty Project 2 amounted to £91,877 over the life of the Project. A further provision has been raised in respect of the UK-China Forum for a potential liability of VAT on sponsorship income. £11,477 relates to the current period and £29,678 relates to prior years. The matter is being taken forward with HM Revenue & Customs.

	Consolidated		Great Britain-China Centre	
	2012 £	2011 £	2012 £	2011 £
Balance brought forward	48,678	100,885	19,000	100,885
Provided in year	11,477	29,678	0	0
Irrecoverable Exp Death Penalty 2	(3,241)		(3,241)	
Write-back to Comp Net Expenditure	(12,759)	(81,885)	(12,759)	(81,885)
	<u>44,155</u>	<u>48,678</u>	<u>3,000</u>	<u>19,000</u>

**The Great Britain - China Centre (Limited by Guarantee)**  
**Notes to the Accounts for the year ended 31 March 2012**

**13 Operating lease commitments**

Future minimum lease commitments under non-cancellable operating leases are given in the table below, analysed according to the period in which the lease costs are paid. GBCC entered into a new lease agreement effective from 31 August 2011. GBCC may terminate the lease by giving six months written notice.

	Consolidated		Great Britain-China Centre	
	2012	2011	2012	2011
	Buildings 2012 £	Buildings 2011 £	Buildings 2012 £	Buildings 2011 £
Within one year	8,820	14,546	8,820	14,546
Between one and five years	-	-	-	-
	<u>8,820</u>	<u>14,546</u>	<u>8,820</u>	<u>14,546</u>

**14 Related party transactions**

The FCO is regarded as a related party. GBCC is an Executive Non Departmental Government Body (NDPB) and in 2011/12, received £270,000 Grant in Aid [2010/11 £270,000] from the FCO and had various other material transactions with it.

The Ministry of Justice is also regarded as a related party and in 2011/12 GBCC received £0 [2010/11 £190,000] to run the Judges Training Programme.

The UK-China Forum(UKCF) is also regarded as a related party. A GBCC Director and the Accounting Officer are Board Members of the UKCF Board. In 2011/12 administration fees were receivable from the UKCF of £60,000 (2010/11 £60,000) and the GBCC had £6,436 of recoverable expenses [2010/11 £39,914] from the UKCF. No debts were written off.

The All Party Parliamentary China Group (APPCG) is also regarded as a related party. The GBCC provided employee services to the APPCG (May 2010- Dec 2011) and this was governed by a memorandum of understanding between GBCC and the APPCG. The transactions for employee services with the APPCG for 2011/12 amounted to £25,337 [2010/11 £22,921] including a management fee of £1,206. There were no recoverable expenses in the current year (2010/11 £290 ) from the APPCG.

The Great Britain China Educational Trust (GBCET) is also regarded as a related party. The GBCC provides employee services to the GBCET. The transactions for employee services with the GBCET for 2011/12 amounted to £6,422 (2010/11 £6,196.) There was also £510 of recoverable expenses(2010/11 £253) from the GBCET.

**15 Financial instruments**

The financial assets of the GBCC include trade debtors, other receivables and cash, and these are recorded at their carrying value.

Appropriate provisions/write-offs for estimated irrecoverable amounts are recognised in the statement of comprehensive expenditure where there is evidence that the asset is impaired.

Financial liabilities include trade creditors and accruals and these are valued on recognition.

GBCC cash requirements are agreed at least a year in advance and so the liquidity position is controllable. There is some credit and market risk but these are for relatively small amounts.

As the cash requirements of GBCC are met through the grant in aid provided by the Foreign & Commonwealth Office, financial instruments play a more limited role in creating and managing risk than would apply to a non public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with GBCC's expected purchase and usage requirements and GBCC is therefore exposed to little credit, liquidity or market risk.

**16 Guarantee status**

The company is limited by guarantee and in the event of a winding up, each Ordinary Member is liable to contribute an amount not exceeding £1.

**17 Events after the reporting period**

There are no events after the reporting period.

**18 Losses and Special Payments**

During 2009-10, an EU audit into the European Death Penalty 2 project, identified a proportion of expenditure that was deemed ineligible (although this was eligible under normal practice in the UK). Under EU rules expenditure may be considered ineligible where supporting financial documents are not original documents or where copies are being used, without an authentication stamp from our Chinese partners. GBCC was obliged to fund the £88,636 shortfall out of its own resources, which includes government grant funding. GBCC contested the remaining amount to be repaid and in 2011-12 agreed and paid a final settlement with the EU of £3,241. The overall special payments over the lifetime of Death Penalty 2 project totalled £91,877.



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