Annual Report for the year ending 31 March 2021



Charity Number: 1168022

Company registered number: 09468147

Blossom Project Ltd

(A Company Limited by Guarantee)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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Blossom Project Ltd

Report of the trustees for the year ended 31 March 2021

Reference and Administrative Information

Charity name:

Blossom Project Ltd

Charity Registration number:

1168022

Trustees

Ruhana Begum

Chair

Hasina Begum

Treasurer

Company Secretary

Ruznna Begum

Secretary

General Members

Rufia Begum

Rubina Begum

Helal Miah

Masud Ahmed

Yasmin Siddiqa Khanom

Lena Begum

Zakir Asir

Project Manager

Mubin Ahmed

Project Manager

Bank

Barclays Bank

Account number: 73258356

Sort code: 20-89-15

Annual Report for the year ending 31 March 2021

Trustees' Report:

Introduction from Chair

I am pleased to introduce this report of our charity. 2020/21 has been a very challenging year because of Covid 19, but also a good year with a lot to celebrate and be proud of.

We have continued to expand our services for Older People in tackling loneliness and social isolation through our Blossom Together project funded by Tower Hamlet Council, expanded our volunteering project and we continue to attract more local diverse residents who have benefited from having a local community space. We also worked with the homeless and supported people living on the streets with winter packs and food parcels as well as hot meals at the height of the pandemic. Working with Tower Hamlets Council we were able to adapt our services to be Covid Safe and continued to deliver services in a hybrid capacity during lockdowns and regional tier-based restrictions.

Building back better, our aim is for Blossom Project to be a vibrant hub where all residents can come together to gain access to free services or low-cost activities that would otherwise not be available to them. A Community Café, exercise classes, after school tuition, arts and crafts, intergenerational activities, activities for the family, a space for community groups to meet, a hub for education, a hub for learning and development, a hub for training for employment - and an affordable space for family celebrations.

As our name suggests we want our community to grow and to blossom. Supporting all ages, all backgrounds and all cultures and without barriers - Blossom Project plays a key role in strengthen our community by connecting people.

We continue to broaden our network and strengthen our existing partnerships. We aim to codevelop new projects with the local community during 2021-2022 through inclusive project planning whilst building our own capacity and adapting to a post-Covid world.

I thank our trustees, general members, professionals from partner organisations, volunteers, funders and supporters who have contributed to the growth of Blossom Project with their skills, generous amounts time, investment, dedication and expertise.

Ruhana Begum (Blossom Project Chair of Trustees)

Blossom Project Aim and Objectives

The charity's objects are for the benefits of the inhabitants of Tower Hamlets and neighbouring areas in London and in particular people of disadvantaged communities who are in hardship.

- 1. To relieve disadvantaged people who are in need by reason of age, infirmity, disability, youth or poverty. Advancing education in particular the provision of language and other subject classes.
- 2. To promote the education and training of disadvantaged people who through their social and economic circumstances are in need and unable to gain employment and to promote and support schemes where such people may receive training for employment.
- 3. The provision of facilities for recreation and leisure time occupation in the interests of social welfare with the object of improving the conditions of life of the said inhabitants having need of facilities by reason of their youth, age, infirmity, poverty, or social and economic circumstances.

We aim to do this through:

- Be-friending services for the elderly through; Outreach and telephone to individuals regularly for hard to reach and vulnerable individuals.
- Day resources Centre, to offer resource Centre i.e., Luncheon club for the elderly and vulnerable adults suffering from isolation and neglect.
- Offering information, advice, and advocacy service for the elderly and vulnerable adults.
- Training for adults, providing and advancement of education to those who are not in employment or whose English is a second language.
- Health Promotion, assisting and providing services for people living with mental and physical Long-Term Conditions. Also helping in the community by way of project management, advisory services, such other services as the director of the charitable company shall consider appropriate.
- Volunteering opportunities, through encouraging residents to build confidence and build experience to further education and work opportunities.

Volunteering Project

Blossom Projects Volunteering Project makes a difference to the community we serve. Our volunteers have a wide range of skills, experience and knowledge. Through volunteering they are able to build relationships with the community and also engage those in the community that are hard to reach. They inform the development and delivery of our services with local knowledge that is invaluable.



By investing in our volunteers, we can provide opportunities for skills development and potential routes to employment.

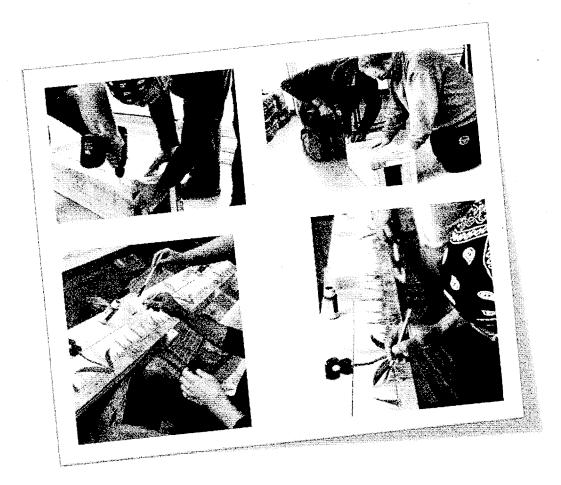
Our volunteers work in outreach, activity development and coordination, service delivery, befriending, guidance, mentoring, partnerships, policy development, governance, and administration. Volunteering helps our beneficiaries to improving their health and wellbeing, reduce their social isolation and build confidence and independence.

6 Volunteers were recruited during 2020-2021 and received training at Blossom Project: Asma Khatun, Eftychia Tsamantioti (successfully gained employment as a Carer), Mahjabin Sultana, Naima Chowdhury (successfully gained employment as Carer), Sajeedas Choudhury, Salma Noshin (successfully gained employment at an estate agent) and Shahara Begum (successfully gained employment as a Carer)

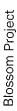
Blossom Together Project

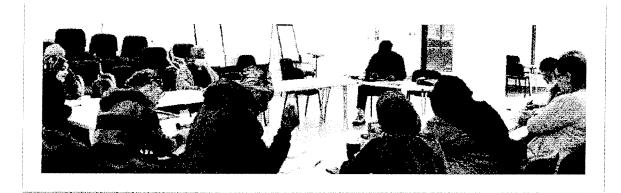
Blossom Together funded by Tower Hamlet Council is a project that brings people together to tackle loneliness and isolation in the community.

In combating loneliness our outreach worker and volunteers engaged with and supported hard to reach individuals living with loneliness. They delivered activities such as tea/coffee mornings, intergenerational conversational English discussions, walking club and light exercise, urban gardening, arts and crafts and trips. 55 Blossom Together sessions in total were delivered during the year with a total attendance of 593.



Activities such as urban gardening combined with arts enabled beneficiaries to assemble and paint their own planters. These planters were then used to grow herbs, salads, vegetables.





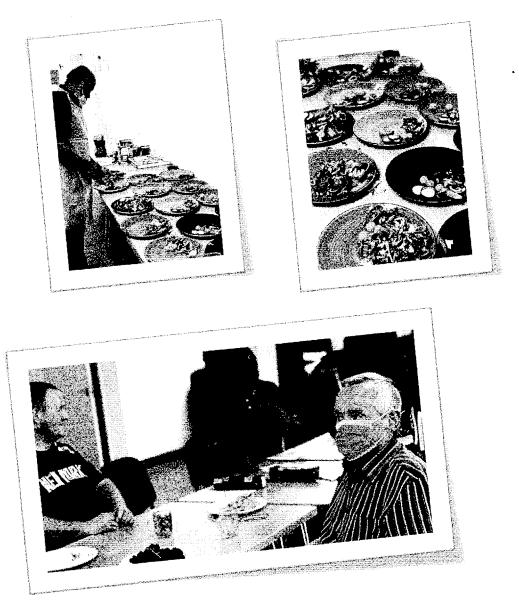
The Blossom Together Project facilitated weekly Discussion Sessions including Wellbeing Workshops.



Weekly Light Exercise at Blossom Together helped with mobility, physical and mental wellbeing.

Community Café

Our free Community Cafe has gone from strength since 2017 when Blossom Project identified an urgent need to tackle social isolation facing older people and vulnerable adults. Funded by Poplar and Limehouse Health Network and supported by the Blossom Together Project, the Community Café hosts weekly Tea/Coffee mornings and Lunches. Total participants of this be-friending service have been 200 during 2020/21. Our volunteers have worked tirelessly to ensure that local people have a warm and friendly place to meet, have a bite to eat and connect with other residents.



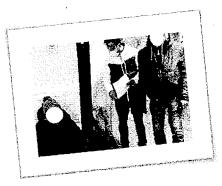
'Our Community Cafe brings people together, promoting greater understanding and respect between generations and contributes to building a cohesive community whilst tackling loneliness, health and social wellbeing'

Tackling Hunger: Winter Covid19 Packs

The most vulnerable suffered disproportionately during the pandemic including the homeless. In December 2020 in partnership with Supporting Care and Tower Hamlets Communities Diving Change, Blossom Project delivered over a 100 Winter Coved Packs to safeguard and feed the homeless. The packs included warm food, fleece blankets, winter socks and dental packs with Covid safety information.







Blossom Project also ran a Soup Kitchen with hot food for homeless. We aim to continue to run this initiative annually to support our community.

Training and Employment Project

Blossom Project has been working in partnership with Supporting Care in engaging residents on low or no income who may be interested in entering or returning back to employment within the caring sector.

We have found that common barriers to employment include lack of qualifications, low skills, lack of work experience, caring responsibilities (need for flexible employment), employer biases, confidence and coming from a disadvantaged background. Working in partnership with Supporting Care we have been able to support local people in overcoming these barriers through tailored support, advice and guidance, accredited training, volunteering opportunities, work experience and creating employment opportunities with flexible hours

4 out of our 6 Volunteers recruited during 2020-2021 and received training at Blossom Project successfully gain Employment: Eftychia Tsamantioti, Naima Chowdhury, Salma Noshin and Shahara Begum.



A hand up in tackling worklessness, promoting social mobility and aspiration by equipping local residents with the necessary skills and experience to achieve their employment goals with confidence and dignity.

Veras Academy (Karate) + Fraternity of Martial Arts (Brazilian Jujitsu)

We continue our successful work in partnership with Veras Academy which provides fitness and physical activities to support local children and adults to develop a healthy, disciplined approach to well-being as well as develop self-discipline and confidence. We also welcomed the Fraternity of Martial Arts as a new partnership delivering Brazilian Jujitsu during 2020-2021.







Children and Families benefit immensely from these activities in enhancing their physical and mental wellbeing.

Chandogram Welfare Association

The Chandogram Welfare Association continues to meet at the Blossom Project venue to work on projects to improve community cohesion/relationships within their community in Bangladesh. It supports the population of Chandogram through financial aid and support for the poor people in the village including students to further their education.

In addition, the Association encourages the UK children of Chandogram families to learn about their heritage and culture and keep connections with Bangladesh.

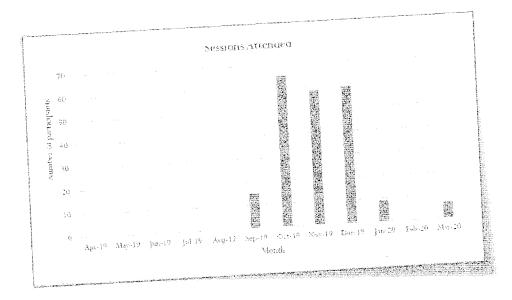


At Blossom Project local people benefit from having a community space where they can meet, engage with other local residents and discuss issues that are close to their hearts.

Residents are given the opportunity to develop their own projects and co-develop activities with Blossom Project.

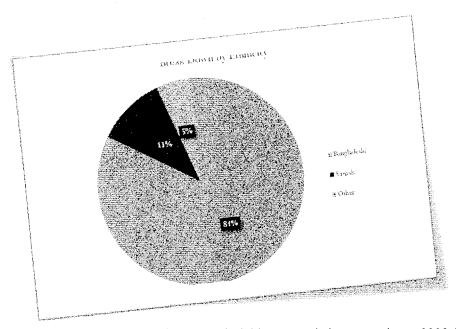
The Study Spot

Blossom Project worked in partnership with TSS to provide local children with the opportunity to supplement the development of their English, Maths and Science abilities, whilst offering a childcare facility to local parents following the National Lockdown. TSS attracted families in taking up this local Ofsted and Dfe registered tuition and childcare service.



Primary and secondary school children attended between National Lockdowns during 2020-2021.

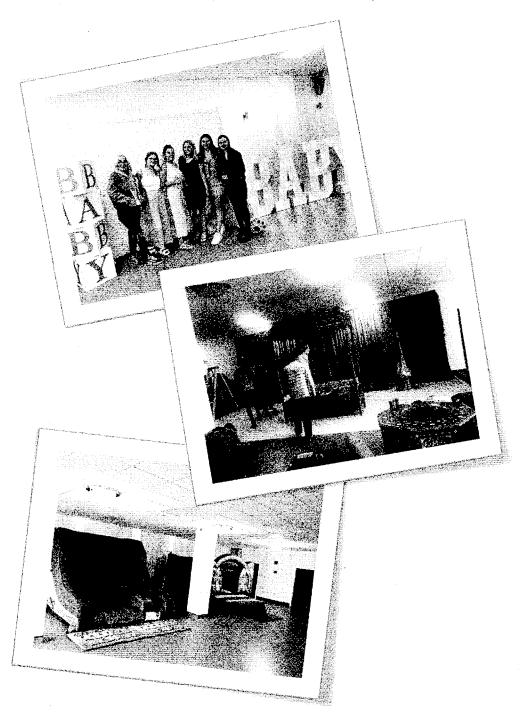
The highest take up was between October and December with 55-65 attendees.



84% Bangladeshi and 11% Somali children attended sessions during 2020-2021.

Discounted and Affordable Spaces for the Local Community

During 2020-2021 local people were unable to benefit from Blossom Project's Hall booking and meeting room. These are offered at discounted rate to residents of Tower Hamlets making it an affordable and flexible alternative to hiring out commercial halls and meeting rooms. We hope to offer these spaces following the Governments recently announced Covid Roadmap.



Special Thanks

First of all, we would like to thank all our Users, Residents, Volunteers and Partners for their support in delivering services that are most needed in the community.

Thanks to Hasina, Ruznna and Mubin for their continued 'behind the scenes' support in establishing and coordinating projects voluntarily whist building partnerships with local private, public and voluntary sector organisations.

A big thanks to Supporting Care who have been an excellent tenant for the last four years, and for supporting and training our volunteers, some of whom now are working with them as care workers.

Challenges

Blossom Project has been making progression in developing our services. There is still a lot of work to be done and challenges which need to be addressed through:

- 1. Targeted outreach to engage more local Older Residents to the tea and coffee morning as well as local project engagement through arts and craft and healthy lifestyle.
- 2. Active involvement of participants in meetings, co-design and promoting the service.
- 3. Adapting the Charity for a post Covid world, ensuring projects continue to run in a Covid safe environment.
- 4. Promoting our Covid Safe venue to local establishments and schools so that the venue can be in used more frequently. So that we may continue to fund our projects post Covid-19.
- 5. Diversifying our income strategy to fund future projects and activities.

Solutions/Planning

- 1. Continue to explore funding sources to develop; Tea and Coffee morning, Day Centre, and activities to tackle social isolation and loneliness for Older People and Vulnerable Adults.
- 2. Funding for tackling food poverty and unemployment due to Covid-19.
- 3. Funding for youth club and children and young people after school activities.
- 4. Develop advocacy and advice service for children and adults 'families project'.
- 5. Deliver a Women's self defense club.
- 6. Continue to invest in Volunteers and develop a Volunteer Strategy.
- 7. Co-develop projects with residents, whilst building their capacity, skills, and confidence.
- 8. Post Covid to promote affordable hall hire in local establishments and possibly local 'East End Life' newspaper.
- 9. Fundraising to recruit more permanent staff members

Ruhana Begum:

Blossom Project Chair of Trustees

Reserves Policy

Blossom Project seeks to establish and maintain reserves of funds within the terms of its constitution, and Reserve policy therein. We have taken into consideration the Charities Commission guidance to cover contingencies arising during our activities, as well as in the event of cessation of operations, or winding down costs.

Risk Mitigation

The board has examined the principle areas of the charity's operations and considered the major risks, which may arise in these areas. In the opinion of the trustees the charity has adequate resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day-to-day operations.

Financial position

The Statements of Financial Activities shows a deficit of £10,739 (£12,721 surplus in 2020). And the Balance Sheet at period end shows total funds at £25,833, which was expected following COVID-19. The accounting period coincided with a national lockdown amidst the COVID-19 pandemic, which limited our activities somewhat, but the charity continues to be resilient and has sufficient funds to continue into the next year.

Statement of Trustees' responsibilities

The trustees (who are also directors of Blossom Project Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material
- departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that



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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Independent Examiner's Report

An independent examination was carried out by Abacus Partners (Ldn) LLP, Chartered Certified Accountants. The company elected to dispense with the annual appointment of independent examiners. In the absence of a specific resolution, to the contrary Abacus Partners (Ldn) LLP will continue in office.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report was approved by the directors/trustees on 27 January 2022.

Signed on behalf of the board of directors/trustees.

Ruhana Begum

Blossom Project Chair



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BLOSSOM PROJECT LTD

I report on the accounts of the company for the period 01 April 2020 to 31 March 2021, which are set out on pages 20 to 24.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that in, any material respect:

- accounting records have not kept in accordance with section 386 of the Companies Act 2006;
 or
- the accounts do not accord with the records, or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the methods have not been prepared in accordance with the Charities SORP (FRS102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nur Ahmed Chowdhury FCCA

Abacus Partners (Ldn) LLP - Chartered Certified Accountants
Unit A, Abbotts Wharf, 93 Stainsby Road, London, E14 6JL.

27 January 2022

BLOSSOM PROJECT LTD (A Company Limited by Guarantee) STATEMENT OF FINANCIAL ACTIVITIES For the year ended 31 March 2021

INCOME AND EXPENDITURE	U Notes	Inrestricted £	Restricted £	Total 2021 £		Total 2020 £
INCOMING RESOURCES						
Activities for generating funds	3	38,135	-	38,135		53,525
Charitable Activities Income	4	10,160	4,986	15,146		17,170
T-4-I In		40.005	4.000	ro 004	-	70.005
Total Income		48,295	4,986	53,281	-	70,695
RESOURCES EXPENDED						
Voluntary Cost	5	1,162	_	1,162		3,118
Charitable Activities Cost	6	51,373	3,000	54,373		47,916
Administrative Cost	7	6,499	-	6,499		6,940
Total Resources Expended		59,034	3,000	62,034	-	57,974
NET INCOME /DEFICIT FOR THE YEAR		(10,739)	1,986	(8,753)		12,721
Funds as at 31 March 2020		36,572	-	36,572		23,851
Fund Movement		-		-		-
Funds as at 31 March 2021	9	25,833	1,986	27,819		36,572

The notes on pages 22 to 24 form part of these accounts.

BLOSSOM PROJECT LTD (A Company Limited by Guarantee) STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

	Notes	£	Total 2021 £		Total 2020 £
Fixed Assets: Tangible Assets	Notes	L	-		-
Current Assets:					
Debtors and prepayments		12,600		25,200	
Cash at Bank and in hand		16,483	_	13,772	
		29,083		38,972	
Debtors: LBTH grant receivable		1,986			
Creditors: Amount falling due within one year	8	3,250	_	2,400	
Net Current Assets			27,819		36,572
Total Net Assets		-	27,819	<u> </u>	36,572
Funds					
Unrestricted funds: General	9		25,833		36,572
Restricted fund	9		1,986		,
Total Funds		- =	27,819	_	36,572

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476; and
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime' and accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

There financial statements were approved by the board of directors and authorised for issue on 27 January 2022, and are signed on behalf of the board by:

Husina Begum Director/Trustee

Ruznna Begum Director/Trustee

The notes on pages 22 to 24 form part of these accounts.



BLOSSOM PROJECT LTD

(A Company Limited by Guarantee) Notes to the financial statements For the year ended 31 March 2021

1 Accounting Policies

1.1 Basis of preparation of accounts:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP 2015 (FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income Recognition:

Income for immediate expenditure are accounted for when they become receivable.

Grants/Donations received for specific purposes are treated as restricted funds.

Grants/Donations restricted to future accounting period are deferred and recognised in those periods.

1.3 Allocation of cost:

Costs are allocated between restricted and unrestricted fund according to the terms of income. Where items expended are mixed, they are apportioned between the categories according to the income they relate to as well as using best possible professional judgements.

1.4 Support cost:

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

1.5 Reserves Policy

In line with the best practice of charitable sector the charity plans to developed a reserve policy to provide financial stability, development of principal activities and guard against unforeseen costs. The directors authorise fund movements to meet those needs.

1.6 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity had adequate resources to continue in operational existence for the forseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing accounts.

1.7 Tangible fixed assets and depreciation:

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the annual rates in order to write off each class of assets over its estimated useful life.

FF & Equipment's

20% on cost

1.8 Funds:

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.
- Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

BLOSSOM PROJECT LTD (A Company Limited by Guarantee) Notes to the financial statements For the year ended 31 March 2021

• Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Incoming Resources

Incoming resources are the amounts derived from the provision of charitable services, facilities hire, the receipt of gifts and grants falling within the charity's ordinary activities. Donations received for the general purposes of the charity are included as unrestricted funds.

Income Summary

3	Fund generating activities	Unrestricted R	estricted £	2021 £		2020 £
	Facilities hire	38,135	-	38,135		53,525
	l activities time	38,135		38,135		53,525
				00,100	-	00,020
4	Charitable Activities Income	Unrestricted R	estricted	2021		2020
•		£	£	£		£
	Project activities-LBTH	5,160	4,986	10,146		17,170
	COVID-19 grant	5,000	·	5,000		-
	ŭ	10,160	4,986	15,146		17,170
					•	
	Total Income	48,295	4,986	53,281	-	70,695
	Expenses Summary					
5	Voluntary Cost	Unrestricted R	estricted	2021		2020
		£	£	£		£
	Volunteers cost	1,162	-	1,162	_	3,118
		1,162	-	1,162	_	3,118
6	Charitable Activities Cost	Unrestricted R	estricted	2021		2020
		£	£	£		£
	Sessional worker	4,084	3,000	7,084		
	Advertising cost	688		688		
	Rent, rates and insurance	45,516		45,516		45,360
	Telephone & Internet charges	312		312		226
	Light & Heat	-		-		1,377
	Repairs and maintenance	773		773	_	953
		51,373	3,000	54,373	-	47,917
7	Administrative Cost	Unrestricted Re	estricted	2021		2020
	a) Support Costs	£	£	£		£
	Rent, rates and insurance	5,057	-	5,057		5,040
	Telephone & internet charges	104	-	104		75
	Light & Heat	-	-	-		153
	Repairs amd maintenance	258		258	_	317
		5,419	-	5,419		5,585
	b) Governance Costs					
	Management Expenses	230		230		155
	Accountancy Fees	850		850	-	1,200
		1,080	-	1,080		1,355
		6,499		6,499	<u>-</u>	6,940
	Total Expenses	59,034	3,000	62,034	-	57,974

BLOSSOM PROJECT LTD

(A Company Limited by Guarantee) Notes to the financial statements For the year ended 31 March 2021

8	Creditors: Amount Falling Due	2021	2020	
			£	£
	Accruals		2,400	2,400
			2,400	2,400
9	Movement in Funds	Unrestricted	Restricted	
		Fund	Fund	Total
		£	£	£
	As at 1 April 2020	36,572	-	36,572
	Current year	(10,739)	1,986	(8,753)
	As at 31 March 2020	25,833	1,986	27,819

10 Taxation

The entity is a registered charity and does not undertake non-charitable activities, hence entitling it to tax exemptions from HMRC.

11 Post Balance Sheet Events

There were no significant post balance sheet events.

12 Transaction with Trustees

There were no transactions with the trustees during the year.

13 Contingent Liabilities

The company/charity had no contingent liabilities as at 31 March 2021 nor at 31 March 2020.

14 Related Parties Transaction

There were no related party transactions during the year to disclose.

15 Gifts In Kind And Volunteers

During the year the company/charity benefited from unpaid work performed by volunteers.

16 Employees

The charity was run by volunteers, and did not have any employees, during the year or in the prior year.