



Bonny Downs Community Association
Annual Report and Financial Statements
Year Ended 31 March 2023

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Charity reference and administrative details

Charity registration number:	1071625
Company registration number:	3625785
Trustees:	D H Mann B Dexter N Brook M Dobiasova T Isaac I Okwudili D A Crawford
Company secretary:	M Porter
Senior leadership team:	S Laing A Allgood J Craig T Pease (until 30 th September 2022) P King (appointed 1 st October 2022) S Begum
Registered office:	49 Vicarage Lane East Ham London E6 6DQ
External auditor:	Calculus Assurance Services 5 Priors Road Loughton Essex IG10 1AF
Bankers:	Co-operative Bank Plc 1 Balloon Street Manchester M60 4EP Barclays Bank Plc Newham Business Centre 737 Barking Road London E13 9PL Santander Business Banking Bridle Road Bootle Merseyside L30 4GB

Trustees' Annual Report (including Directors' Report)

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Companies Act 2006, the Charities Act 2011 and 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 issued in October 2019.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

D H Mann	- Chair	T Isaac
B Dexter	- Treasurer	I Okwudili
M Dobiasova	- Vice chair	D A Crawford
N Brook		

Objectives and activities

The charity is a charitable company limited by guarantee and was incorporated on 3 September 1998. It is governed by a memorandum and articles of association. Its objectives are to relieve need, hardship and distress of the elderly or sick in the London Borough of Newham, or elsewhere, to advance education and to provide and promote the provision of sports and sporting facilities for all age groups in London Borough of Newham and elsewhere.

Public benefit statement

The trustees have considered the guidance published by the Charity Commission in relation to public benefit. How the charity has delivered public benefits is set out in the 'Activities During the Year' section below.

Fundraising Standards Information

During the year BDCA employed two part time grant Fundraisers (equivalent to a 0.77 FTE post) who specialise in applying for Trusts & Foundations grants, lottery funds and government commissioning contracts and does not use external fund raisers. One of the Co-Directors, responsible for marketing, implements crowd funding campaigns and regular donor drives to encourage local giving (equivalent to 0.2 FTE).

BDCA complies with the Fundraising Code of Practice regulations that came into effect October 2019. There were no reported incidents of regulation breach or complaints made about any of our fundraisers.

In line with our GDPR and safeguarding policies, we only sent newsletters including direct fundraising appeals to service users who had freely given us opt-in consent. An unsubscribe button was available on every email to allow for easy and instant termination of messages at the recipient's request. Social media-based crowd funding campaigns included a non-financial option to support our work through spreading the word or volunteering, so those unable to afford financial gifts are made aware of other

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valuable ways to get involved. Social media users can easily unfollow or temporarily mute crowdfunding campaign posts from our charity.

Donations are received from service users either through our secure online giving platform or via cash collecting tins or envelopes delivered to The Well Community Centre office / project staff. BDCA seeks to protect vulnerable people by not directing fund raising to specific individuals, monitoring amounts received from individuals and refusing excessive donations from vulnerable individuals. Where staff receiving or monitoring donations from individuals are concerned that the level of giving is disproportionate to their circumstances, they will refer this to the safeguarding team to review.

Activities during the year

During the 2022-2023 financial year, Bonny Downs faced huge challenges, as recovery from the Covid pandemic merged into the growing cost-of-living crisis.

Rebuilding the community after Covid

We put into action what we learned from our 2021 consultation with over 400 residents: that they desperately wanted activities to bring the community back together following the pandemic. We therefore worked hard to resume face-to-face activities and focus on celebrations that contribute to a sense of community, belonging and togetherness. Highlights include our Interfaith Garden events, Family Hub cultural celebrations, Children & Families parties, Over 65's socials and Community Support shared lunches.

Tackling the cost of living crisis

We have grown our community support offer by launching a Food Club, where for just £5, local residents can choose the items they need most - worth around £30. The launch of our CommuniTEA Café offered a warm space for residents to enjoy free hot drinks with their neighbours. We've added pension credit advice to our advocacy service for Over 65s. We also continue to offer food parcels, debt advice, a uniform bank, and toys for families at Christmas, all of which comes with a friendly welcome.

Expanding our childcare offer

BDCA launched a new Social Enterprise Nursery in January 2022 in response to the local shortage of childcare. It offered high-quality childcare at competitive prices, provided full and part-time employment for local people, and aimed to reinvest any surplus income into services for the local community.

Starting a new Social Enterprise in the current climate presented significant challenges, but we were proud of the determination and hardworking team spirit that pulled together to provide a safe, loving and stimulating environment for children. As one parent told us, *"I'm so happy that my son enjoys his days in nursery, and I love the environment. Thank you to everyone working to make his days beautiful and happy!"* This year we also celebrated 10 years of our After School Club and holiday care provision, which is rated 'Good' by Ofsted but struggled to see numbers pick up after the pandemic.

Trustees invested significant reserves in the nursery launch and closely monitored growth in occupancy against agreed targets. The Nursery and After School Club provided high quality childcare throughout the 22-23 year, but the decision was taken to close the After School Club at the end of the

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school year in July due to falling numbers. Subsequently trustees decided in August 2023 to transfer the operation of the nursery to an experienced local provider as from October.

Bringing together a diverse community

We continued to provide opportunities for people to come together. Local women have stepped up to help co-lead our Family Hub, a support group for refugees and migrants sharing their stories over cooking and crafts sessions. Our community sports and fitness sessions filled quickly with residents eager to get fit and meet friends after the long and lonely lockdowns. Guests from foodbank, Family Hub and New Day centre for rough sleepers were signposted to our other services so that not only do they receive the support they need but could also engage in wider social activities that helped contribute to a sense of community and belonging.

Refreshing our strategy to be future-ready

During the year we refreshed our charity's strategy using what we learnt from the pandemic and reflecting on Newham's future needs whilst helping our community to recover and rebuild.

BDCA worked with over 2,700 unique registered individuals who spoke 46 languages. We directly delivered 82,842 hours of activity sessions for public benefit. In financial terms, for the third year in a row we channeled over £1m into charitable activities in Newham and 59 people were engaged in paid work by BDCA.(31.7 FTE)

Project updates

Children and Families Project *'helped families to give children a brighter future'*

This was the first full year of operation for Bonny Downs Nursery social enterprise, which opened in January 2022 and added spaces for babies in April.

Our weekly Family Hub continued to support parents raising children on very low income. They benefited from advice, volunteering, and practical support and found a safe space to make new friendships. Participants grew in confidence enough to co-lead activities, hosting celebrations around festivals such as Eid and Onam (a Keralan harvest festival).

Our three regular, free weekly parents & toddlers groups provided 196 hours of fun; the After School and Holiday Clubs brought respite for parents and joy to 133 local children over half-term, Easter and summer holidays; and 208 children attended our summer scheme. *"It was my child's first time at a holiday scheme and he had an excellent time... He loved being at the holiday scheme and came home each day excited for the next [day]" - Josiah*

Youth Project *'provided safe spaces, relatable role models and empowering activities'*

Our expanded youth project in collaboration with the Newham Youth Empowerment team and our partners at The Renewal Programme provided 954 hours of regular youth club sessions attended by 625 young people aged 9-19 years old over six evenings a week. Activities included sports, crafts, gym and fitness training, study support, mental health support, trips and residential. Young people were helped to grow in confidence, find new friendships, learn new skills, and to steer away from crime. In the summer we recruited and trained 41 young leaders aged 15-22 years to help us plan and deliver the Go Wild! Summer Scheme as part of our annual leadership development programme. This provided young people with paid work, volunteering, and accredited sports leadership qualifications

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too. *I says, "I have transformed mentally and physically through the Youth Club gym and activities."*

Over 65s Project *'brought zeal to later life'*

After the Covid disruption of the previous few years, our Over 65's members took advantage of opportunities to come together again as a community at weekly events including a buzzing coffee morning, arts and crafts, and sports and fitness activities such as Chair-based Exercise and indoor Bowls. They took every chance to celebrate at events like an intergenerational Jubilee event and a Summer Staycation, and a varied programme of daytrips helped our older neighbours get out and about beyond Newham. 323 people aged 65+ enjoyed these activities. At the same time, our 1-1

advocacy service supported 142 local older people with advice on a wide range of personal issues, from benefits and energy bills to housing and mobility. With the cost of living crisis in mind, we launched a new information drive on Pension Credit too. Our befriending project, launched in the pandemic, provided 97 hours of support to lonely and vulnerable members of the community. *"I wouldn't have known what to do if it hadn't been for your help." (Beryl, 75)*

Garden Project *'connected people through nature'*

Our Grow Together Be Together Community Garden is an urban oasis for locals to relax, socialise with neighbours, learn new skills, grow food and boost their wellbeing. 162 locals joined us for over 200 hours of community gardening, and the garden hosted 18 hours of employment training for homeless and ex-homeless people. Twice-weekly gardening sessions attracted a diverse group of local volunteers; at our family-friendly Saturday sessions, children were able to get stuck into a variety of fun, educational activities; and children from local schools as well as our own After School Club used the garden as an outdoor classroom. The garden hosted community celebrations, including an Easter party for 100 people, Holi and the Autumn Equinox. *"I love it here. It's been a place of peace for me. I struggled after my mum died of Covid. But I come here and use my skills, outside in this delightful space and it helps me to carry on."*

Sports Project *'got local people moving'*

Our playing field and multi-use games area were fully booked this year by local teams and clubs, following the disruption of past years due to lockdowns. We continued to offer an average of 16 hours of BDCA-organised sports each week, from Aerobics to Zumba– including our ever-popular Walking Football for over-40s and a fully-subscribed weeknight 'Footy & Friends' session for younger players. 338 people joined at least one of these over the year. We further expanded our programme for local women, including a lunchtime yoga session to which mums can bring their babies. Our youth members played 201 hours of sports while older neighbours enjoyed 160 hours of being active. *"Amar helps everyone who attends to succeed at Pilates... the sessions have really helped me to recover strength after pregnancy and after a back injury."*

Community Support Project *'helped our neighbours through crisis'*

Our team of community support staff and volunteers worked tirelessly to help vulnerable local people recover. Our debt advice centre gave 438 hours of advice and information to 79 clients. On Wednesdays our weekly foodbank continued to give out emergency food parcels – enough to feed 1,792 people - as well as providing a healthy hot lunch for visitors, friendly faces and referrals to other services. In September 2022 we launched a Community Food Club, open to anyone in E6, to tackle longer term food poverty. This runs on Thursdays; from 22 people on launch day, it was serving 64 a week within a month.

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In addition, our partnership with NEWway in the council-commissioned NEWday project continued to provide a daytime support centre for rough sleepers five days a week, and specialist housing advice. *"You helped me move on with my life," says Andrew. "If I didn't have your help, I would be having bailiffs at my door daily."*

Community Facilities

By the end of this financial year sports and party bookings had finally returned to pre-pandemic levels. The Well Community Centre had 44,795 attendances by 7,615 individuals in the year and the Flanders Field facilities, including the pavilion and garden, had 32,712 attendances at 3,133 hours of activities in total. This included 2,337 registered individuals taking part in BDCA activities, 500 hours of football and nearly 400 hours of cricket provided by Newham Cricket Club.

The energy price hike in the autumn of 2022 led us to open the CommuniTEA café in The Well over the winter with free tea, WiFi, games and welcoming volunteers. We were delighted to be chosen by Cadent as one of their 'Centres for Warmth'. With their support, we added two evenings of 'warmer nights' each week for three months, with free yoga and a community choir. We also gave out 480 'hot meals for warm spaces'.

"We are very proud to be working in partnership with Bonny Downs Community Association for the Centres for Warmth project. Through their commitment, passion, and trusted presence in the local community - BDCA's role in the partnership is invaluable. They are a pleasure to work with, inspiring, and we look forward to our future together as we aim to make a difference in Newham." Lucy Nembaware, Project Coordinator, Morrison Energy Services working on behalf of Cadent Gas

Financial review (including reserves policy)

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) issued by the Charity Commission for England and Wales in October 2019.

The Statement of Financial Activities shows incoming resources of £1,235,216 (2022: £1,266,578) and resources expended of £1,326,087 (2022: £1,221,211). Reserves carried forward amounted to £809,788 (2022: £900,659) of these funds, £94,905 (2022: £122,002) were restricted funds, leaving unrestricted reserves of £714,883 (2022: £778,657) of which £402,287 (2022: £414,635) has been designated (see note 20a), leaving free reserves of £312,596 (2022: £364,022). Funds available without having to dispose of fixed assets were £244,164 (2022: £284,786) after investing £52,560 in the operational assets during the year. Where operational fixed assets were funded by restricted grants these have been included in income when spent and a transfer made from restricted funds to the designated fixed asset funds to cover the cost carried forward on the balance sheet to be depreciated over their useful life.

The principal funding sources are grants £495,662 (2022: £634,890), earned income from service contracts and other income £250,021 (2022: £410,324), hire of facilities £100,834 (2022: £64,812), and user contributions and other income £301,819 (2022: £94,290).

The trustees had been seeking to hold reserves equivalent to six months running costs but agreed during the year that a minimum reserves level of three months running costs should be maintained, to cover the orderly winding down of activities should future funding be withdrawn. At current activity levels

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this represents a range of about £331,000 to £662,000 and for unrestricted funds about £212,000 to £423,000, and current reserves cover this.

The trustees are satisfied with the financial position of the charity.

Plans for future periods

During the year we launched our new 'Post-Pandemic Recover and Rebuild' strategic plan.

We agreed that the vision, mission and values statements in our previous strategic plan still felt like a perfect fit for us so they will continue to stand as:

- Vision: A thriving community where everyone feels connected, valued and fulfilled.
- Mission: Breaking down barriers, bringing people together and building people up.
- Values: 1) Inclusion 2) Celebration 3) Empowerment

But BDCA's new 'Post-Pandemic Recover and Rebuild' strategic aims for the next five years will be:

- Joy, Equity, Diversity, & Innovation

Detailed plans on how we will achieve and measure these four new strategic goals are available to read at <https://bonnydowns.org/our-documents/>

Structure, governance and management

Bonny Downs Community Association (BDCA) was formed by local people in 1998 in order to develop The Well Community Centre in partnership with Newham Council. Initially all team members were recruited from Bonny Downs Baptist church membership (and their families), however trustees are now drawn from a much wider spectrum of the community.

The Charity is governed by its trustees who are also the company directors and meet regularly to manage its affairs on a voluntary basis. The charity employed 83 staff in total over the year (31.7 FTE) The average number on the payroll over the year was 59. They were engaged in charitable activities, finance and day-to-day administration. We also had 100+ volunteers serving alongside the paid staff team to help deliver activities, either as a placement from one of the projects or a member of the community giving a few hours a week. During this year BDCA is proud to have become a London Living Wage accredited employer.

Throughout this financial year, BDCA embedded its new distributive leadership structure so that responsibility and decision-making power is shared across all levels. We want everyone to be empowered to lead, shine and grow. Instead of a singular CEO above senior managers, we have a team of five part-time Co- Directors (2.8 FTE in total) who oversee the crucial charity-wide areas of Finance, Facilities, Partnerships, Fundraising, Innovation, Strategy, Marketing and Personnel. These are not registered Company Directors (the Trustees are of BDCA are also its registered Directors); we chose this title for those who jointly fulfil the role of CEO. Sarah Laing was nominated by the trustees and her fellow Co-Directors as Managing Director, line managing the other Directors and updating our Trustees on charity-wide progress.

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Risk management

The trustees acknowledge there are business risks associated with the service provided by Bonny Downs Community Association and have sought to manage those risks via insurance and working closely with Newham Council, which owns the freehold to The Well Community Centre and Flanders Field sports ground from which the charity operates. The principal operating risk is continuity of grant funding to cover the costs of charitable activities.

Related parties

In common with many small local community organisations BDCA works alongside other local community organisations to deliver several of our projects. Some of these partner organisations have trustees or key management personnel in common with BDCA or connected via family members making them related parties.

The Charity SORP (FRS102) updated in October 2019 includes a definition of Related parties as including a charity's trustees and their close family members and those entities which they control or in which they have a significant interest. Entities related to a charity include any subsidiary, joint venture or associate of the charity.

There is a full definition of related parties in the SORP Glossary which includes key management personnel alongside the trustees as having a significant influence over the charity; and close family members include: a child, parent, grandchild, grandparent, brother or sister and the spouse or civil partner (or unmarried domestic partner) of any of the above persons, or other persons who are the business partners of any of the above.

BDCA has established systems to capture details of other directorships of trustees and key management personnel and their close family members via an annual return "Declarations of other interests" and inclusion of declaration of interests as a standard item on board and committee agendas to enable potential conflicts of interest to be identified and managed.

The following entities have been identified as potential related parties and where transactions have taken place these are disclosed in Note 28 to the accounts.

- Bonny Downs Baptist Church
- NEWway Project
- Transform Newham
- Renewal Programme
- Newham Cricket Club
- Community Albums
- One Newham

Funds held as Custodian Trustee on behalf of others

BDCA does not hold funds as custodian trustee on behalf of others.

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Compliance with laws and regulations

The trustees have established policies and procedures designed to ensure that it complies with all material laws and regulations in relation to the charitable company's operations and activities. The trustees are not aware of any significant non-compliance with laws and regulations.

Trustees' responsibilities

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 charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 Statement of Recommended Practice (SORP (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 charity will continue in operation.

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

Independent auditors

Calculus Assurance Services were reappointed as the charitable company's auditors at the 2022 annual general meeting. As a charitable company, the trustees have an obligation to achieve value for money and have decided to carry out a tendering exercise to fulfil their obligation. Therefore, a resolution to delegate the appointment of auditors under the Charities Act 2011 to the board of trustees following the tendering exercise will be proposed at the 2023 annual general meeting.

Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

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Small Companies' Exemptions

The report of the directors has been prepared taking advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

In approving the Trustees' Annual Report, we also approve the Directors' Report included therein, in our capacity as company directors.

On behalf of the board



[David Mann \(Dec 4, 2023 15:49 GMT\)](#)

04/12/2023

Signature:

Dave Mann Chair of Trustees

28th November 2023

Independent Auditor's Report to the Trustees for the year ended 31 March 2023

Opinion

We have audited the financial statements of Bonny Downs Community Association (the "charitable company") for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We have undertaken the audit in accordance with the requirements of the FRC Ethical Standards including FRC Ethical Standard – Provisions Available for Audits of Small Entities, in the circumstances set out in note 9 to the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial

Independent Auditor's Report to the Trustees for the year ended 31 March 2023

Other information (continued)

statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the laws and regulations that have a direct effect on the charity in carrying out its operations or have an impact on the financial statements. The key laws and regulations we identified included the Charities Act 2011, the Companies Act 2006 (and regulations made under these Acts), safeguarding (in respect of children and vulnerable adults), health and safety legislation and employment legislation. This assessment has informed our sample testing of transactions and balances.
- Understanding the system of internal control established by the trustees, via policies and procedures, to prevent and detect fraud.

Independent Auditor's Report to the Trustees for the year ended 31 March 2023

- Enquiring of management and those charged with governance if there have been any breaches or non-compliance with laws and regulations and their knowledge of any potential litigation or claims against the charity and any suspected or actual incidents of fraud and where applicable an estimate of the financial impact.
- Reviewing the minutes of trustee meetings for evidence of non-compliance with laws and regulations and suspected or actual fraud.
- Reviewing the financial statement disclosures and checking supporting documentation to assess compliance with applicable laws and regulations.
- Carried out audit testing of journal entries and other adjustments and the rationale supporting significant judgemental areas in the financial statements and accounting estimates for evidence of management bias or override of controls.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Calculus Assurance Services
Chartered Accountants and Statutory Auditor

5 Priory Road
Loughton
Essex IG10 1AF

Date: 05/12/2023

Calculus Assurance Services is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities (including income and expenditure account) for the year ended 31 March 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Income and endowments from:					
Donations and legacies	2/3	140,812	441,448	-	582,260
Activities for generating funds	4	652,674	-	-	652,674
Investment income	5	282	-	-	282
Total income and endowments		793,768	441,448	-	1,235,216
Expenditure on:					
Raising funds	6	28,399	222	-	28,621
Charitable activities	6	860,075	429,632	-	1,289,707
Other governance	8	7,759	-	-	7,759
Total expenditure		896,233	429,854	-	1,326,087
Net gains/(losses) on investments					
Net income/(expenditure)		(102,465)	11,594	-	(90,871)
Transfers between funds	20	38,691	(38,691)	-	-
Other recognised gains/(losses):					
Other gains/(losses)		-	-	-	-
Net movement in funds		(63,774)	(27,097)	-	(90,871)
Reconciliation of funds:					
Total funds brought forward		778,657	122,002	-	900,659
Total funds carried forward		714,883	94,905	-	809,788

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

For charitable companies not preparing a separate summary income and expenditure account only.

The notes on pages 19 to 41 form part of these financial statements.

Summary income and expenditure account
For the year ended 31 March 2023

	Note	2023 £	2022 £
Income		1,234,934	1,266,536
Gains/(losses) on investments		-	-
Interest and investment income	5	282	42
Gross income		1,235,216	1,266,578
Expenditure		1,250,375	1,181,626
Interest payable			
Depreciation and impairment charges	9/13	75,712	39,585
Total expenditure	6	1,326,087	1,221,211
Net income/(expenditure)		(90,871)	45,367

The notes on pages 19 to 41 form part of these financial statements.

Balance sheet
As at 31 March 2023

Company registration number: 03625785

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	470,719	493,871
		470,719	493,871
Current assets			
Debtors	14	115,066	61,812
Cash at bank and in hand		370,257	342,954
Deposit accounts		151,953	181,670
		637,276	586,436
Creditors: amounts falling due within one year	15	(298,207)	(179,648)
Net current assets/(liabilities)		339,069	406,788
Total assets less current liabilities		809,788	900,659
Net assets/(liabilities)		809,788	900,659
Charity Funds			
Endowment funds		-	-
Restricted funds	20b	94,905	122,002
Unrestricted funds:			
• Designated funds	20a	402,287	414,635
• General fund	20a	312,596	364,022
Total charity funds/(deficit)	20	809,788	900,659

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 and Charities SORP (FRS 102).

The financial statements were approved and authorised for issue by the Board on 28th November 2023 and signed on behalf of the Board of Trustees.

Brian Dexter

Brian Dexter (Dec 5, 2023 13:10 GMT)

Brian Dexter, Trustee

Date: 05/12/2023

The notes on pages 19 to 41 form part of these financial statements.

Statement of cash flows
For the year ended 31 March 2023

	Note	2023 £	2022 £
Cash flow from operating activities	26	49,864	140,209
Interest paid			
Net cash flow from operating activities		49,864	140,209
Cash flow from investing activities			
Payments to acquire intangible fixed assets		-	-
Receipts from sales of intangible fixed assets		-	-
Payments to acquire tangible fixed assets	13	(52,560)	(335,346)
Receipts from sales of tangible fixed assets		-	-
Payments to acquire investments		-	-
Receipts from sales of investments		-	-
Interest received	5	282	42
Dividends received		-	-
Rents received from investment properties		-	-
Net cash flow from investing activities		(52,278)	(335,304)
Cash flow from financing activities			
Receipts from issue of new long term loans		-	-
Repayment of long term loans		-	-
Repayment of finance lease liabilities		-	-
Interest paid		-	-
Receipt of permanent/expendable endowment		-	-
Net cash flow from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		(2,414)	(195,095)
Cash and cash equivalents at 1 April 2022		524,624	719,719
Cash and cash equivalents at 31 March 2023		522,210	524,624
Cash and cash equivalents consists of:			
Cash at bank and in hand		370,257	342,954
Short term deposits		151,953	181,670
Cash and cash equivalents at end date 31 March 2023		522,210	524,624

The notes on pages 19 to 41 form part of these financial statements.

Notes to the financial statements

1. Summary of significant accounting policies

a. General information and basis of preparation

Bonny Downs Community Association is a private company limited by guarantee in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to relieve need, hardship and distress of the elderly or sick in the London Borough of Newham, or elsewhere, to advance education and to provide and promote the provision of sports and sporting facilities for all age groups in the London Borough of Newham and elsewhere.

The charity constitutes a public benefit entity as defined by the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). 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)" (SORP (FRS102)) issued in October 2019, FRS 102, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice [as it applies from 1 January 2019].

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b. 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 including investment in fixed assets. The aim and use of each designated fund is set out in the notes to the financial statements.

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. For clarity of reporting, only restricted fund income of £10,000 or more is shown individually in the notes to the accounts, amounts below this are aggregated and reported at project or activity level. Restricted funds used for purchase of fixed assets carried on the balance sheet are transferred to designated funds to offset future depreciation charges.

c. Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Notes to the financial statements

1. Summary of significant accounting policies (continued)

c. Income recognition (continued)

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants from the London Borough of Newham. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

d. Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.
- Expenditure on charitable activities includes the costs of arranging and running charitable activities and managing and maintaining the properties that are available for hire by the community or let to tenants.
- Other expenditure represents those items not falling into the categories above.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Expenditure representing assets costing over £1,000 that will be in use for more than one year is accounted for as described in (f) Tangible fixed assets below.

Notes to the financial statements

1. Summary of significant accounting policies (continued)

e. Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out centrally. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises costs and other overheads have been allocated on the basis of the head count/direct salary costs.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

f. Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

- Building improvements - Over 4-35 years
- Plant and machinery - Over 3-4 years
- Fixtures and fittings - Over 3-5 years
- Sports equipment - Over 4 years

g. Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

h. Cash and cash equivalents

Cash represents cash in hand plus bank balances immediately available to the charity. Cash equivalents are bank balances held on short term deposit available to the charity at up to 3 months' notice.

i. Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

j. Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

k. Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors. Rentals payable and receivable under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Notes to the financial statements

1. Summary of significant accounting policies (continued)

l. Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. Redundancy and termination payments are expensed as they become payable unless they arise from a business re-organisation when they are included as a provision when the decision is taken.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

m. Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

n. Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

o. Financial Instruments

Financial instruments such as loans, accounts payables, accounts receivables and cash are classified either as basic or complex. All financial instruments are initially measured at their fair values at the time the transactions occur. Subsequently all basic instruments are measured at amortised cost and all complex financial instruments are measured at a fair value through the comprehensive income statement. Financial instruments held by the charity are classified as follows:

- Financial assets such as cash and receivables are classified as loans and receivables and held at amortised cost using the effective interest method
- Financial liabilities such as bonds and loans are held at amortised cost using the effective interest method

p. Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the Statement of Financial Position (balance sheet) date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Other key sources of estimation and assumptions:

- **Tangible fixed assets.** Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values. The carrying value of fixed assets and accumulated depreciation are set out in Note 13.
- **Allocation of administration costs.** A proportion of expenditure is either not directly attributable to specific projects or relates to the central administration of the charity. In determining how to allocate these costs the trustees have considered the level of activities in each project, use of facilities and administrative support.

Notes to the financial statements

2. Income from donations & legacies

	Unrestricted funds	Restricted funds	Total funds 2023	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£	£	£	£
Gifts and Legacies	48,613	37,985	86,598	26,480	35,740	62,220
Government and non-government grants (note 3)	92,199	403,463	495,662	13,091	621,799	634,890
Donated services	-	-	-	-	-	-
Donated goods for distribution to beneficiaries	-	-	-	-	-	-
Other	-	-	-	-	-	-
	140,812	441,448	582,260	39,571	657,539	697,110

Income from grants, donations and legacies was £582,260 (2022: £697,110) of which £nil (2022: £nil) was attributable to endowments, £441,448 (2022: £657,539) was attributable to restricted and £140,812 (2022: £39,571) was attributable to unrestricted funds.

Trustee donations during the year were £469 towards core costs and Christmas toy appeal (2022: £500 – Poverty Response).

Notes to the financial statements

3. Grants

	Un-restricted	Restricted	Total Funds 2023	Un-restricted	Restricted	Total Funds 2022
	£	£	£	£	£	£
London Borough of Newham (other) *	2,500	38,033	40,533	11,667	45,163	56,830
Coronavirus Job Retention Scheme grants *	-	-	-	1,424	-	1,424
National Lottery Trust Reaching communities Garden/sports/elders	-	15,366	15,366	-	-	-
City Bridge Trust (Elders) / (Stepping Stones)	3,377	36,088	39,465	-	54,550	54,550
Sport England	-	8,063	8,063	-	31,864	31,864
East End Community Foundation (Covid relief / summer scheme/ youth)	2,830	44,333	47,163	-	18,990	18,990
Power to Change (central admin/nursery extension)	-	-	-	-	299,937	299,937
Henry Smith (children/families)	-	-	-	-	58,700	58,700
Lloyds TSB Grants	-	-	-	-	25,000	25,000
Trussell Trust	-	21,052	21,052	-	16,512	16,512
Mercers Company	-	36,691	36,691	-	9,150	9,150
BBC Children in Need (children/families)	500	40,371	40,871	-	60,252	60,252
Cadent Gas Ltd.	-	43,425	43,425	-	-	-
Albert Hunt Trust	-	7,000	7,000	-	-	-
Awards for All	-	9,995	9,995	-	-	-
Drapers	-	14,367	14,367	-	-	-
UK Power Partners	-	10,316	10,316	-	-	-
GVC	-	7,885	7,885	-	-	-
Bill Hill	-	10,593	10,593	-	-	-
Capital improvements (Bernard Sunley, Hobson Charity)	-	25,094	25,094	-	-	-
Big Issue Invest (social enterprise support for Nursery)	33,242	-	33,242	-	-	-
Garfield Weston	45,818	-	45,818	-	-	-
						-
Other –grants	3,932	34,789	38,721	-	1,681	1,681
Other – donations	48,613	37,987	86,600	26,480	35,740	62,220
	140,812	441,448	582,260	39,571	657,539	697,110

£40,533 (2022: £58,254) of government grants were received including CVJRS and Covid relief grants (unrestricted).

£40,533 (2022: £56,830) of government grants were received from London Borough of Newham for different projects and Covid relief (unrestricted).

Notes to the financial statements

4. Income from charitable activities (including Local Authority Service Contracts)

	2023	2022
	£	£
Administration – Management fees receivable	2,589	2,820
Youth commissioning contract	152,268	209,545
Homeless daycentre	71,164	173,959
Sports ground maintenance	24,000	24,000
The Well Community Centre room hire charges	64,474	36,879
Sports pitch hire	36,360	27,933
Nursery fees	204,471	14,123
Children and families activities	79,901	70,413
Elders activities	16,141	2,444
Sports facilities and sports development activity fees	200	6,950
Poverty Response	-	-
Sundry income	1,106	360
All unrestricted	652,674	569,426

Income from charitable activities was £652,674 (2022: £569,426) of which £nil (2022: £nil) was attributable to endowments, £nil (2022: £nil) was attributable to restricted funds and £652,674 (2022: £569,426) was attributable to unrestricted funds.

5. Income from investments

	2023	2022
	£	£
Interest - fixed interest securities	-	-
Interest – deposits	282	42
Other	-	-
All unrestricted	282	42

Income from investment was £282 (2022: £42) of which £nil (2022: £nil) was attributable to endowments, £nil (2022: £nil) was attributable to restricted and £282 (2022: £42) was attributable to unrestricted funds.

Notes to the financial statements

6. Analysis of expenditure on charitable activities

	Staff costs	Fund raising costs	Other direct costs	Other allocated costs	Total 2023	Staff costs	Fund raising costs	Other direct costs	Other allocated costs	Total 2022
	£	£	£	£	£	£	£	£	£	£
Fund raising costs	27,027	-	-	-	27,027	22,262	-	-	-	22,262
Central administration	151,303	1,290	34,425	(119,971)	67,047	142,376	1,019	10,287	(55,064)	98,618
The Well Community Centre	58,066	0	(29,523)	27,388	55,931	41,613	240	(8,742)	15,255	48,366
After school club	73,834	0	11,918	22,360	108,112	82,701	-	(1,255)	10,054	91,500
Children and families	73,935	47	59,023	19,418	152,423	81,049	-	67,547	15,691	164,287
Youth	96,113	0	33,862	22,197	152,172	95,987	22	103,181	28,026	227,216
Elders	62,263	3	35,886	13,712	111,864	55,998	86	17,152	6,841	80,077
Food / garden project	8,028	0	4,056	4,245	16,329	12,939	-	8,015	2,519	23,473
Sports development & facilities	69,241	0	(4,826)	31,537	95,952	73,065	-	(896)	32,613	104,782
Community support	79,281	254	89,753	21,009	190,297	102,483	540	141,504	13,991	258,518
Volunteer project	-	-	-	-	-	5,750	-	8,805	1,132	15,687
Minibus	0	0	10,743	168	10,911	6,350	-	12,106	168	18,624
Nursery	235,290	0	69,738	25,235	330,263	64,435	-	319,960	2,646	387,041
Capitalisation of funded assets	-	-	-	-	-	-	-	(317,192)	(8,539)	(325,731)
Governance	-	-	7,759	-	7,759	-	-	6,491	-	6,491
	934,381	1,594	322,814	67,298	1,326,087	787,008	1,907	366,963	65,333	1,221,211
	£	£	£	£	£	£	£	£	£	£
Fund raising costs	27,027	1,594	-	-	28,621	22,262	1,907	-	-	24,169
Charitable activities	907,354	-	315,055	67,298	1,289,707	764,746	-	360,472	65,333	1,190,551
Governance	-	-	7,759	-	7,759	-	-	6,491	-	6,491
	934,381	1,594	322,814	67,298	1,326,087	787,008	1,907	366,963	65,333	1,221,211

£429,851 (2022: £510,707) of the above costs were attributable to restricted funds.

£896,235 (2022: £710,504) of the above costs were attributable to unrestricted funds.

Notes to the financial statements

7. Allocation of support costs and shared costs

Support cost analysis (Note 7a)	Support costs	Shared costs	Total 2023	Support costs	Shared costs	Total 2022
	£	£	£	£	£	£
Fund raising costs	-	-	-	-	-	-
Central administration	38,002	(157,973)	(119,971)	46,924	(101,988)	(55,064)
The Well Community Centre	10,498	16,890	27,388	5,467	9,788	15,255
After school club	658	21,702	22,360	776	9,278	10,054
Children and families	1,011	18,407	19,418	2,874	12,817	15,691
Youth	490	21,707	22,197	1,930	26,096	28,026
Elders	359	13,353	13,712	471	6,370	6,841
Food / garden project	115	4,130	4,245	112	2,407	2,519
Sports development/facilities	12,314	19,223	31,537	11,437	21,176	32,613
Community support	958	20,051	21,009	1,679	12,312	13,991
Volunteer project	-	-	-	-	1,132	1,132
Minibus	168	-	168	168	-	168
Nursery	2,725	22,510	25,235	2,034	612	2,646
Capitalisation of funded assets	-	-	-	(8,539)	-	(8,539)
Total	67,298	-	67,298	65,333	-	65,333

7a. Analysis of Support Costs

Support costs	Legal and professional expenses	Office running expenses	Total 2023	Legal and professional expenses	Office running expenses	Total 2022
	£	£	£	£	£	£
Fund raising costs	-	-	-	-	-	-
Central administration	22,326	15,676	38,002	30,470	16,454	46,924
The Well Community Centre	1,818	8,680	10,498	695	4,772	5,467
After school club	572	86	658	376	400	776
Children and families	836	175	1,011	1,202	1,672	2,874
Youth	50	440	490	572	1,358	1,930
Elders	100	259	359	156	315	471
Food / garden project	50	65	115	-	112	112
Sports development/facilities	1,889	10,425	12,314	1,523	9,914	11,437
Community support	3	955	958	-	1,679	1,679
Minibus	168	-	168	168	-	168
Nursery	2,117	608	2,725	499	1,535	2,034
Capitalisation of funded assets	-	-	-	-	(8,539)	(8,539)
Total	29,929	37,369	67,298	35,661	29,672	65,333

Notes to the financial statements

8. Governance costs

	2023	2022
	£	£
Trustee remuneration and expenses	-	-
Independent auditors' remuneration (including expenses and benefits in kind)	6,501	6,600
Other: adjustment to prior year audit fee accrual 2022	658	-
adjustment to prior year audit fee accrual 2021	600	-
	<u>7,759</u>	<u>6,600</u>

9. Net income/(expenditure) for the year

	2023	2022
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of tangible fixed assets	75,712	51,777
Impairment of tangible fixed assets	-	(13,067)
(Gain)/loss on sale of tangible fixed assets	-	875
Independent auditors' fees (excluding VAT):		
- Audit services	6,501	5,350
- Other services 2021 and 2022	1,200	1,250
Operating lease rentals	2,687	1,680

In common with many entities of similar size and organisation we use our auditors to assist with preparation of the annual financial statements and provide ad hoc advice.

10. Independent auditor's remuneration

The independent auditor's remuneration (excluding VAT) amounts to an independent audit fee of £6,501 (2022: £5,350) and other services are preparation of the statutory accounts of £600 (2022: £1,250).

11. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £nil).

The total amount of employee benefits (excluding pension) received by key management personnel is £Nil (2022: £Nil). The Charity considers its key management personnel comprise:

- (a) The trustees listed on page 1.
- (b) The senior leadership team (SLT) listed on page 1, to whom the trustees delegate day to day management of the charity.

Remuneration of key management personnel:	2023	2022
	£	£
Wages and salaries	120,132	105,049
Defined contribution pension costs	4,217	3,791
Other benefits	-	-
	<u>124,349</u>	<u>108,840</u>

Notes to the financial statements

11. Trustees' and key management personnel remuneration and expenses (continued)

No trustees are accruing pension arrangements (2022: £nil).

The trustees did not have any expenses reimbursed during the year (2022: £135 (minibus fuel)).

Included in above are £nil (2022: £nil) which have been paid directly to third parties.

12. Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2023	2023	2022	2022
	Number	FTE	Number	FTE
Raising funds	-	0.79	-	0.77
Charitable activities	58.83	30.89	52.25	24.66
Governance	-	0.02	-	0.02
	58.83	31.7	52.25	25.45

The total staff costs and employees benefits was as follows:

	2023	2022
	£	£
Wages and salaries	868,245	710,084
Social security	59,956	45,095
Defined contribution pension costs	19,190	16,799
Redundancy costs	1,364	4,247
Volunteer costs	3,068	1,435
Training costs	6,297	7,086
Recruitment, staff welfare and travel	1,684	2,262
Consultants	-	-
	959,804	787,008

Total redundancy/termination payments amount to £1,364 (2022: £4,247)

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

Note: social security costs include employer national insurance contributions.

Notes to the financial statements

13. Tangible fixed assets

	Building development	Nursery extension	Nursery equipment	Minibus	Sports facilities	Office equipment	Plant and machinery	Total
	£	£	£	£	£	£	£	£
Cost or valuation:								
At 1 April 2022	99,557	366,436	25,479	39,544	22,279	87,149	11,757	652,201
Transfers	-	-	-	-	-	-	-	-
Additions	15,490	-	2,676	-	17,804	14,255	2,335	52,560
Disposals	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-
At 31 March 2023	115,047	366,436	28,155	39,544	40,083	101,404	14,092	704,761
Depreciation:								
At 1 April 2022	53,537	2,615	1,226	23,891	5,056	61,405	10,600	158,330
Transfers	-	-	-	-	-	-	-	-
Charge for the year	27,373	10,469	6,869	9,886	8,234	11,386	1,495	75,712
Impairment	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-
Eliminated - disposals	-	-	-	-	-	-	-	-
At 31 March 2023	80,910	13,084	8,095	33,777	13,290	72,791	12,095	234,042
Net book value:								
At 31 March 2023	34,137	353,352	20,060	5,767	26,793	28,613	1,997	470,719
At 31 March 2022	46,020	363,821	24,253	15,653	17,223	25,744	1,157	493,871

14. Debtors

	2023	2022
	£	£
Trade debtors	74,689	28,578
Other debtors	-	5
Prepayments and accrued income	40,377	33,229
	115,066	61,812

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	18,519	10,443
Other tax and social security	15,286	15,640
Other creditors	250	250
Pension contributions	-	-
Accruals	33,508	46,264
Deferred income (note 17)	227,594	102,656
Bank overdraft	3,050	4,395
	298,207	179,648

Details of leasing arrangements are provided in note 16.

Notes to the financial statements

16. Leases

Operating leases – lessee

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than one year	3,097	2,369
Later than one and not later than five years	5,402	5,857
Later than five years	-	-
All plant and machinery	8,499	8,226

The charity completed a new 35-year lease on The Well Community Centre on 11 March 2021 with initial peppercorn rent for the first 5 years, after this period there is a rent review and a break clause, hence the total commitments until the first rent review are £5.

17. Deferred income

	Under 1 Year £	Over 1 year £	Total 2023 £	Under 1 Year £	Over 1 Year £	Total 2022 £
At 1 April 2022	102,656	-	102,656	8,587	-	8,587
Additions during the year (income received in advance)	227,594	-	227,594	102,656	-	102,656
Amounts released to income	(102,656)	-	(102,656)	(8,587)	-	(8,587)
At 31 March 2023	227,594	-	227,594	102,656	-	102,656

18. Accrued funding commitments

	Under 1 Year £	Over 1 Year £	Total 2023 £	Under 1 Year £	Over 1 year £	Total 2022 £
At 1 April 2022	-	-	-	-	-	-
Additions during the year charged to income	-	-	-	-	-	-
Amounts paid during the year	-	-	-	-	-	-
At 31 March 2023	-	-	-	-	-	-

19. Provisions for liabilities

	£	£	Total £
At 1 April 2022	-	-	-
Additions during the year	-	-	-
Amounts charged against the provision	-	-	-
Unused amounts reversed	-	-	-
At 31 March 2023	-	-	-

Notes to the financial statements

20. Fund reconciliation

a. Total funds

Current period	Balance at 1 April 2022	Income	Expenditure	Transfers	Gains / (losses)	Balance at 31 March 2023
	£	£	£	£	£	£
Unrestricted:						
General fund	364,022	793,768	845,194	-	-	312,596
Designated:						-
Fixed assets (Minibus)	8,047	-	7,350	-	-	697
Fixed assets (Building)	37,553	-	19,648	7,032	-	24,937
Fixed assets (Nursery)	352,237	-	17,167	11,133	-	346,203
Fixed assets (Office Equipment)	2,642	-	1,234	11,016	-	12,424
Fixed assets (Sports Equipment)	14,156	-	5,640	9,510	-	18,026
	778,657	793,768	896,233	38,691	-	714,883
Restricted (note 20b)	122,002	441,448	429,854	(38,691)	-	94,905
	900,659	1,235,216	1,326,087	-	-	809,788

Note: transfers between restricted funds to fixed asset designated funds represent restricted grants spent on fixed assets which will be depreciated over their useful life.

Prior period	Balance at 1 April 2021	Income	Expenditure	Transfers	Gains / (losses)	Balance at 31 March 2022
	£	£	£	£	£	£
Unrestricted:						
General fund	404,084	609,039	669,862	20,761	-	364,022
Designated:						0
Fixed assets (Minibus)	15,397	-	7,350	-	-	8,047
Fixed assets (Building)	56,303	-	18,750	-	-	37,553
Fixed assets (Nursery)	48,396	-	3,609	307,450	-	352,237
Fixed assets (Office Equipment)	-	-	572	3,214	-	2,642
Fixed assets (Sports Equipment)	-	-	911	15,067	-	14,156
Operating costs (Youth)	13,625	-	3,168	(10,457)	-	-
Operating costs (Daycentre)	17,573	-	6,282	(11,291)	-	-
	555,378	609,039	710,504	324,744	-	778,657
Restricted (note 20b)	299,914	657,539	510,707	(324,744)	-	122,002
	855,292	1,266,578	1,221,211	-	-	900,659

Notes to the financial statements

20. Fund reconciliation (continued)

b. Restricted funds

Due to the number of restricted grants received, only those where receipts or payments in the year exceed £8,000 or balances carried forward exceed £2,000 are shown individually. Other restricted grant funds are pooled by activity.

Current period	Balance at 1 April 2022	Income	Expenditure	Transfers	Gains / (losses)	Balance at 31 March 2023
	£	£	£	£	£	£
Restricted funds-admin*	7,527	1,000	1,943	(3,636)	-	2,948
Nursery grants (including Garfield Weston)	-	4,300	2,916	-	-	1,384
Holiday club grants (C&F)	-	20,621	19,121	-	-	1,500
Restricted funds (C&F)-other*	13,406	11,810	19,498	-	-	5,718
BBC Children In Need	21,095	40,371	59,182	-	-	2,284
EECF Life Chances	-	30,000	28,485	-	-	1,515
Drapers company	-	14,367	6,432	-	-	7,935
City Bridge Trust – Elders	4,883	36,088	40,496	-	-	475
Restricted funds – Elders other*	20,082	8,348	18,306	-	-	10,124
Restricted funds – sports*	913	30,507	21,598	-	-	9,822
Sport England – Cricket nets	9,510	-	-	(9,510)	-	-
Restricted funds – The Well	-	25,104	381	(24,378)	-	345
Restricted funds – Youth	3,433	10,015	8,669	-	-	4,779
Mercers Company	-	36,691	36,417	-	-	274
Restricted funds – Food Project	6,269	13,050	13,903	-	-	5,416
Restricted funds – Poverty response*	32,423	71,517	72,840	(1,167)	-	29,933
Trussle Trust Financial Inclusion Grants	2,450	18,552	17,378	-	-	3,624
UK Power Partners	11	10,316	10,327	-	-	-
National Lottery Reaching Communities	-	15,366	9,502	-	-	5,864
Cadent Gas Ltd.	-	43,425	42,460	-	-	965
	122,002	441,448	429,854	(38,691)	-	94,905

* combined on carry forward

Notes to the financial statements

20. Fund reconciliation (continued)

b. Restricted funds (continued)

Prior period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31 March 2022 £
Restricted funds-admin	20,033	30,324	39,426	(4,336)	-	6,595
Nursery grants (including Garfield Weston)	38,604	299,937	40,251	(298,290)	-	-
Newham HAF (C&F)	-	22,249	22,249	-	-	-
Tudor Trust	1,460	-	1,460	-	-	-
Restricted funds (C&F)-other	6,098	3,835	8,387	(24)	-	1,522
Henry Smith	9,777	58,700	57,177	-	-	11,300
BBC Children In Need	32,715	40,066	50,174	(1,512)	-	21,095
Big Lottery: Building a stronger Britain	1,298	-	714	-	-	584
Summer scheme (EECF / Societe Generale)	1,680	18,990	20,674	4	-	-
Merchant Taylors Company / All churches	6,331	-	6,331	-	-	-
City Bridge Trust – Elders	7,703	32,250	42,590	7,520	-	4,883
Restricted funds – Elders other	36,233	20,385	29,016	(7,520)	-	20,082
Nationwide Foundation – Poverty	4,128	-	3,159	-	-	969
Covid relief – Poverty	18,681	1,710	12,825	(305)	-	7,261
Restricted funds – sports	11,550	13,261	15,298	(8,723)	-	790
Sports England Community sports active	8,570	25,427	30,329	(3,545)	-	123
Sport England – Cricket nets	10,000	-	490	-	-	9,510
Restricted funds – Youth	5,598	945	3,110	-	-	3,433
Youth commissioning	17,894	-	17,894	-	-	-
Mercers Company	8,080	-	8,080	-	-	-
Restricted funds – Food Project	6,178	15,180	15,089	-	-	6,269
Restricted funds – Poverty response	22,012	49,280	47,832	(722)	-	22,738
Lloyds TSB grant – Poverty response	2,730	25,000	23,814	-	-	3,916
Big Lottery - Building Connections (volunteer project)	15,226	-	7,970	(6,821)	-	435
Restricted funds – volunteer project	647	-	-	(150)	-	497
Covid relief – Volunteer project	700	-	380	(320)	-	-
Minibus	5,988	-	5,988	-	-	-
	299,914	657,539	510,707	(324,744)	-	122,002

Notes to the financial statements

20. Fund reconciliation (continued)

b. Restricted funds (continued)

Funds aggregated/disaggregated on carry forward

	Prior Period Closing Balance	Transferred on Carry Forward	Current Period Opening Balance
	£	£	£
Restricted funds-admin	6,595	932	7,527
Big Lottery Building Connections (volunteer project)	435	(435)	-
Restricted funds - volunteer project	497	(497)	-
	7,527	-	7,527
Restricted funds (C&F) - other	1,522	11,884	13,406
Henry Smith	11,300	(11,300)	-
Big Lottery: Building a Stronger Britain	584	(584)	-
	13,406	-	13,406
Restricted funds - sports	790	123	913
Sports England community sports active	123	(123)	-
	913	-	913
Restricted Funds - poverty response	22,738	9,685	32,423
Covid relief - poverty	7,261	(7,261)	-
Nationwide foundation - poverty	969	(969)	-
Lloyds TSB grant - poverty response	3,916	(3,916)	-
Trussle Trust Financial Inclusion Grants	-	2,450	2,450
UK Power partners	-	11	11
	34,884	-	34,884

Notes to the financial statements

21. Fund descriptions

a) Unrestricted funds

The unrestricted funds represent the free funds of the charity which are not designated for particular purposes.

b) Designated funds

These represent amounts set aside by the trustees to cover investment in fixed assets and future expenditure or commitments such that the reserves are not available to cover general operating costs.

c) Restricted funds

Funds are deemed to be restricted when received for specific projects or to fund specific expenditure (for example salary costs for specific projects). The details of the main restricted funds are given above.

22. Analysis of net assets between funds

Current period	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Fixed assets	68,432	402,287	-	470,719
Cash and current investments	438,215	-	83,995	522,210
Other current assets	104,156	-	10,910	115,066
Creditors within less than one year	(298,207)	-	-	(298,207)
Provisions/pensions	-	-	-	-
Total	312,596	402,287	94,905	809,788
 Prior period	 Unrestricted funds	 Designated funds	 Restricted funds	 Total 2022
	£	£	£	£
Fixed assets	79,236	414,635	-	493,871
Cash and current investments	402,622	-	122,002	524,624
Other current assets	61,812	-	-	61,812
Creditors within less than one year	(179,648)	-	-	(179,648)
Provisions/pensions	-	-	-	-
Total	364,022	414,635	122,002	900,659

Notes to the financial statements

23. Pensions and other post-retirement benefits

a) Defined contribution pension plans

The charity operates two defined contribution pension plans for its employees. The amount recognised as an expense in the period was £19,190 (2022: £16,799).

The defined contribution liability is allocated to unrestricted funds.

24. Financial commitments

There are no financial commitments that have been authorised but not yet contracted for. Refer to Note 16 for details of operating leases.

25. Events after the end of the period

The trustees took decisions to discontinue the following operations at the dates listed:

After School Club	27th July 2023
Nursery	22nd October 2023

Summary of Income & Expenditure for 2022/23 financial year

	Nursery	After School Club	Total
	£	£	£
Income	240,213	76,600	316,813
Operating expenditure*	287,670	86,410	374,080
Net surplus/deficit	(47,457)	(9,810)	(57,267)

Redundancy costs incurred after the end of the period totalled 2,629

*Includes internal transfer for hire of facilities which should be recovered by external hire income.

*Excludes internal transfer for support costs.

There have been no other post balance sheet events that require disclosure.

Notes to the financial statements

26. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income/(expenditure) for year	(90,871)	45,367
Dividends received	-	-
Rents received from investment properties	-	-
Interest receivable (note 5)	(282)	(42)
Interest payable	-	-
Depreciation and impairment of tangible fixed assets (note 9)	75,712	38,710
Amortisation and impairment of intangible fixed assets	-	-
(Gains)/losses on investments	-	-
(Profit)/loss on disposal of tangible fixed assets	-	875
(Profit)/loss on disposal of fixed asset investments	-	-
Receipt of endowment	-	-
Post-employment benefits less payments	-	-
Provisions less payments	-	-
(Increase)/decrease in stock	-	-
(Increase)/decrease in debtors	(53,254)	737
Increase/(decrease) in creditors	118,559	54,562
Net cash flow from operating activities	49,864	140,209

27. Financial instruments

The charity's financial instruments may be analysed as follows:

Financial Assets	2023	2022
	£	£
Financial Assets Measured at Amortised Cost		
Trade Debtors	74,689	28,578
Other Debtors	40,377	33,234
Cash and Cash Equivalents	522,210	524,624
Total financial assets	637,276	586,436

Financial Liabilities

Financial Liabilities Measured at Amortised Cost		
Trade Creditors	18,519	10,443
Other Creditors	276,638	164,810
Bank loans and overdrafts payable within one year	3,050	4,395
Total financial liabilities	298,207	179,648

Notes to the financial statements

28. Related party transactions

All hire charges with related parties are on the same terms as for other voluntary sector groups, no security or guarantee is held or given in relation to transactions with related parties. Information about related party transactions and outstanding balances is outlined below:

	Year ended: 31-Mar-23				Year ended: 31-Mar-22			
	Income	Expenditure	Outstanding Balances	Commitments	Income	Expenditure	Outstanding Balances	Commitments
	£	£	DR / (CR) £	£	£	£	DR / (CR) £	£
West Silvertown Village Community Foundation								
a) management and accounting under service level agreement	-	-	-	-	2,931	-	-	-
At 31/3/2023	-	-	-	-	2,931	-	-	-
Bonny Downs Baptist Church — formed the charity and some of the directors / trustees are also members of the church. The Church hires space at the Well Community centre and BDCA hires space at the church.								
a) hire of premises	5,370	11,455	-	-	842	9,110	-	-
b) donations	40	-	-	-	250	-	-	-
c) activity costs, consumables	450	4,340	-	-	306	-	-	-
At 31/3/2023	5,860	15,795	-	-	1,398	9,110	8	-
NEWway (partner in homelessness project funded by London Borough of Newham)								
a) project delivery under service level agreement	13,326	-	-	-	51,368	106,379	-	-
b) re-imbursement of staff secondment	46,673	-	-	-	20,598	-	-	-
c) activity costs, consumables and training	326	3,380	-	-	4,244	15,325	-	-
At 31/3/2023	60,325	3,380	-	-	76,210	121,704	17	-

Notes to the financial statements

28. Related party transactions (continued)

	Year ended:		31-Mar-23		Year ended:		31-Mar-22	
	Income	Expenditure	Outstanding balances	Commitments	Income	Expenditure	Outstanding balances	Commitments
	£	£	£	£	£	£	£	£
Newham Cricket Club								
a) pitch hire	9,135	-	-	-	7,920	-	-	-
At 31/3/2023	9,135	-	-	-	7,920	-	-	-
Transform Newham (partner charity)								
a) room hire	-	-	-	-	23	-	-	-
b) activity costs, consumables / HR advice	-	-	-	-	-	925	-	-
As at 31/3/2023	-	-	-	-	23	925	-	-
Renewal Programme (partner charity)								
a) programme delivery via service level agreement	-	-	-	-	-	57,269	-	-
b) room hire	-	-	-	-	1,359	-	-	-
As at 31/3/2023	-	-	-	-	1,359	57,269	1359	-
Community Albums (partner charity)								
a) programme delivery via service level agreement	-	-	-	-	-	-	-	-
b) room hire	800	-	-	-	-	-	-	-
As at 31/3/2023	800	-	-	-	-	-	-	-
Donations and other income received from entities connected with Trustees								
Mastercard	857	-	-	-	-	-	-	-

Notes to the financial statements

28. Related party transactions (continued)

BDCA is a charity rooted in the local community and has benefited from the commitment of several families based in the area who either work for the charity or serve as trustees. The charity operates an open recruitment for all positions and seeks to appoint the best candidate for each position. BDCA runs a summer activity programme for local school children and encourages older children / young adults to become young leaders and thereby develop organisational and leadership skills, some of the young leaders are children of staff and trustees.

The following employees are related parties via family connections to either the trustees or key management personnel. The trustees are satisfied that all salaries are either at or below market rate for similar roles in the area.

Name	Relationship	Gross pay £	Employer pension contributions £	Leaving date
T Laing	Son of S Laing +	847	-	
R Pease	Daughter of T Pease +	1,508	-	
M Pease	Husband of T Pease+	24,104	723	
A Allgood	Son of A Allgood+	2,242	-	
J Craig	Daughter of D Mann *	29,999	900	
M Porter	Spouse of sister of D Mann*	4,649	140	
		63,349	1,763	

Other Expenditure with related parties

Name	Relationship	Amount £	Description
A Laing	Daughter of S Laing +	1,560	Leading activity sessions
L Oni	Daughter of D Mann*	800	Leading activity sessions
S W Allgood	Spouse of A Allgood+	185	Maintenance work
		2,545	

Other income from related parties

Name	Relationship	Amount £	Description
L Oni	Daughter of D Mann*	112	After school club fees
		112	

* trustees

+ key management personnel












BDCA 2023 Accounts for signing

Final Audit Report

2023-12-05

Created:	2023-12-01
By:	James Lambden (james.lambden@hotmail.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAg0x6bCLG6mh14DdwcbL39uRglalviBLf

"BDCA 2023 Accounts for signing" History

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