

**BLACK AND MINORITY ETHNIC COMMUNITY PARTNERSHIP**  
*Trustees Report and Financial Statements*  
*for the year ended 31 March, 2025*

Company Registration Number: 04180668 (England and Wales)  
Charity Number: 1091127

# BLACK AND MINORITY ETHNIC COMMUNITY PARTNERSHIP

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## BLACK AND MINORITY ETHNIC COMMUNITY PARTNERSHIP

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

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**Trustees**

- Mr. Nason Bimbe Chair of the Board
- Mr. Sunny Choudhury (Resigned 11/05/2024)
- Mr. Cesar Da Luz (Resigned 11/05/2024)
- Mr. Ogbonnia Oko-Joseph
- Mr. Almami Baldé (Resigned 14/05/2024))
- Ms. Hari Chhokar (Resigned 11/05/2024)
- Mr. Patrick Chilufya (Resigned 11/05/2024)
- Mr. Adeola Ojeniyi (Resigned 11/05/2024)
- Mr. Chandrakant Mehta
- Mr. Winnie Apollo-Schubert
- Ms Shelley Hurley (Appointed 20/02/2025)
- Ms Judy Loleta Richards (Appointed 11/05/2024)
- Dr Yeru Shang (Appointed 22/08/2024)
- Mr. Paul St. John Misso
- Mr. Denis Njouwouo

**Principal Office:** BMECP Centre  
10a Fleet Street  
Brighton  
East Sussex  
BN1 4ZE

**Accountants:** Fabek Associates & Co Ltd  
Certified Chartered Accountants  
32 Dewey Road  
Dagenham  
Essex  
RM10 8AR

**Bankers:** Natwest Bank  
Brighton Town Centre Branch  
Unit 40  
56 Churchill Square  
Brighton  
BN1 2ES

**Company Registration Number:** 04180668 (England and Wales)  
**Charity Number:** 1091127

**BLACK AND MINORITY ETHNIC COMMUNITY PARTNERSHIP  
TRUSTEES REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

As a not-for-profit organisation, BMECP does not have shareholders, and its operations are not funded by Brighton & Hove City Council. Instead, BMECP is answerable to its membership, with the Trustees accountable for ensuring that the organisation operates in line with its charitable objectives and principles of good governance. In accordance with its Memorandum of Association, the object of BMECP is *“to promote any charitable purpose for the benefit of the public in Brighton and Hove and the surrounding areas, particularly for the benefit of Black and minority ethnic individuals and their families.”*

BMECP owns its building, the BMECP Centre, which serves as a community hub for a wide range of activities and services. Income is generated through room bookings and office rentals, and all funds raised are reinvested back into the Centre to cover operational costs and support the ongoing maintenance and running of the facility.

#### **Aims**

BMECP's overall aim is to generate sufficient revenue through its own business activities, alongside grants and project funding, to ensure the long-term sustainability of the organisation. These funds enable BMECP to continue providing essential support and services to the Black and Minority Ethnic (BME) community, in alignment with its charitable objectives and commitment to promoting equity, inclusion, and community cohesion.

#### **Objectives**

- To promote equality of opportunity for Black and Minority Ethnic individuals and their families and to challenge and combat racism and all forms of discrimination.
- To support Black and Minority Ethnic Groups, individuals, and families by providing them with information, advice, and other assistance.
- To develop and maintain contacts with the statutory, voluntary, and private sector organisations with the aim of encouraging them to implement policies that will promote equality of opportunity and good relations between people of different ethnic origins.
- To deliver any services that are within the scope of the objects of BMECP.

- To promote or carry out research and to disseminate the useful results of such research and to publish or distribute such information.
- To establish, develop and maintain a resource centre catering particularly for, but not solely, the needs of black and ethnic peoples, including refugees and asylum seekers, who are residents in Brighton and Hove City.

## **ACTIVITIES**

The organisation's charitable activities include:

### **Centre Operations and Community Impact**

The BMECP Centre has been in operation for over two decades and continues to thrive as a welcoming, accessible, and affordable community space enjoyed by people from all backgrounds.

The Centre accommodates several long-term and medium-term tenants through office rentals, which provide a steady source of income. In addition, a range of meeting rooms and training spaces are available for community activities, training sessions, and events. While office rentals ensure financial stability, the availability of flexible hire spaces allows BMECP to meet the wider community's needs. In line with BMECP's charitable objectives, charitable organisations receive discounted hire rates, while office rentals remain competitively priced for clients.

BMECP serves a diverse range of beneficiaries, reflecting the inclusive nature of its mission. Community members and partner organisations are encouraged to use and support the Centre to help ensure that the facilities remain financially self-sustaining, which is vital to the organisation's long-term viability.

The Centre also operates a hot-desking facility, offering smaller groups, organisations, and individuals the flexibility to use desks and office facilities as needed, including the option to use the Centre's address for their business or group. Members benefit from discounts on room bookings and have access to networking and co-working opportunities through regular seminars and workshops included in the hot-desking package. This initiative continues to promote collaboration and mutual support among like-minded professionals and community organisations.

### **Grant Funding and Community Value**

BMECP actively seeks grant funding to support its programmes and services, supplementing income generated from the Centre's operations. This approach ensures that BMECP remains a valuable and sustainable resource for the community, continuing to deliver activities that meet local needs and advance its charitable objectives.

BMECP received a capital **grant of £39,500** from **Groundworks** through the **VCSE Energy Efficiency Scheme** to improve the Centre's energy efficiency and sustainability. The grant funded (a) upgrading hand dryers, (b) upgrading the heating system, and (c) upgrading lighting to LEDs. These upgrades were completed in February 2025. It was estimated that implementing these measures will reduce the Centre's overall energy usage by 40% and lower carbon emissions by 59.1%. BMECP will assess and report on the effectiveness of these energy efficiency improvements in its 2025–2026 Annual Account.

BMECP is one of the distributors of the Government's **Household Support Fund (HSF)** on behalf of **Brighton & Hove City Council (B&HCC)**. The fund is designed to help vulnerable individuals and families in our community mitigate the impact of the cost-of-living crisis. During this financial year, BMECP received a total allocation of **£4,500**, which was distributed to deserving members of the community in the form of vouchers and food parcels through the BMECP Food Bank.

BMECP received a **£5,000 grant** from the **Screwfix Foundation** towards the replacement of the community kitchen at the BMECP Centre. However, quotations received for the planned works exceeded the available grant amount. BMECP carried forward the grant to the 2025–2026 financial year, allowing time to secure additional funding to meet the full cost of the project. The outcome and completion of this project will be reported in the 2025–2026 Financial Report.

BMECP has been awarded a **£46,100 grant** from **Voice4Change England (VC4E)** through its **Race Equality and Infrastructure Flexible Fund (REIF)** for a period of **one year**, starting in **April 2025**. This funding will enable BMECP to deliver the Infrastructure Training & Support Programme — an initiative designed to strengthen, support, and empower Black and Minority Ethnic (BME) organisations across Sussex. The programme aims to build strong, sustainable, and resilient organisations that are equipped to make a lasting impact within their communities. The initiative will provide comprehensive capacity-building support, tailored specifically for BME-led and BME-focused organisations, focusing on key areas critical to organisational growth, governance, and long-term success.

The **National Lottery Community Fund (NLCF)** has approved a **grant of £99,501** over a **two-year period**, beginning in **April 2025**, to support a BMECP project focused on improving community health and wellbeing through food. The project aims to: Promote healthier food choices among service users; Alleviate the impact of the cost-of-living crisis on the local global majority community; Encourage stronger cultural connections through food and shared experiences; Expand the reach and awareness of the BMECP Food Bank through targeted promotion; Support individuals currently on the waiting list for food aid; Broaden the scope of the food bank beyond families with children to reach a wider range of households; and Continue signposting recipients to both BMECP and partner support services. The project's target is to increase the number of weekly food aid recipients from 120 to 170 households and to expand the range of foodstuffs offered, thereby enhancing nutritional diversity and community wellbeing.

### **Community Services**

The **Foodbank** continues to operate every Friday, providing essential weekly support to families experiencing financial hardship. The BMECP Foodbank was established in May 2020 and currently serves an average of 120 families per week. BMECP views the Foodbank as a natural extension of its mission to support the Black and Minority Ethnic (BME) community in Brighton and Hove. Since its inception, the number of beneficiaries increased exponentially, placing pressure on funding to sustain this growth. BMECP continues to fundraise to maintain a reasonable level of provision and ensure ongoing support for families in need. In collaboration with other local foodbanks, BMECP had participated in a survey and research project, which led to the publication of the "Strengthening Dignified and Equitable Access to Affordable and Healthy Food in the City of Brighton & Hove" brief. This report highlights the importance of foodbank initiatives while acknowledging the challenges they face and provides recommendations for improvement. BMECP has started to apply the findings and lessons learned from the research, working collaboratively



with partners to develop and implement new projects that strengthen equitable access to healthy food for the community.

Through **Friends at BMECP**, a variety of activities are held at the Centre to support, engage, and empower the community: **Gravity Yoga** – A weekly session designed to enhance strength, mobility, and flexibility, offered free of charge to community members. The class is led by an experienced yoga teacher and practitioner; **Mindfulness Sessions** – Held every Wednesday, these sessions are provided free of charge and are led by a qualified mindfulness practitioner, helping participants manage stress and improve wellbeing; **Sewing Class** – A free, inclusive class run by and for BME women, held every Monday. The class welcomes participants of all abilities and encourages skill-sharing and creativity; and **Cultural Women's Group** – Meeting every Monday, this group provides a safe and supportive space for Muslim women to discuss life in their community. The group has grown in popularity and continues to foster community connection and peer support. These activities reflect BMECP's commitment to creating a welcoming, inclusive, and empowering environment for all members of the community.

The **BMECP 50+ Group** is a multicultural club for individuals aged 50 and over that meets every Friday. The group aims to reduce social isolation, foster friendship, and bring people together in a supportive and welcoming environment. BMECP provides free space to the group as a contribution to the value of **£3,690** per year and has been going on for more than 15 years.

These activities are essential for the wellbeing of our community, helping to combat loneliness and promote social connection. However, sustaining them presents a challenge. BMECP will be embarking on fundraising initiatives with the aim of maintaining these activities and encouraging the introduction of new programmes to benefit even more community members.

One of BMECP's flagship service is the **drop-in support for CV writing and job interview preparation**. While currently unfunded, the service continues to support community members seeking assistance in enhancing their employability skills.

Based on feedback from those who have benefited, BMECP believes this service has the potential to become a sustainable, funded project under an employment and skills programme. BMECP will be actively seeking long-term funding to continue and expand this valuable initiative.

Working with the **University Hospitals Sussex NHS Foundation Trust**, BMECP hosts a digital vending machine which dispenses rapid HIV self-test kits and home test kits for sexually transmitted infections (STIs). These are rapid HIV self-test kits are a simple to use mouth swab and do not require any blood.

## **FINANCIAL REVIEW**

### **Financial position**

There was a deficit for the period of £5,054 (2025): deficit £24,886 (2024) and unusable reserves of £1,035,000 and £1,074,375 for both 2024 and 2025 respectively. The unusable reserve holds the charity assets that are used to generate the funds to run the centre.

BMECP is turning a corner in its financial position, as evidenced by the grants secured for use in the 2025–2026 financial year. While this represents a positive outlook, there remains significant work to be done to achieve complete financial sustainability and ensure the organisation can continue delivering its services and supporting the community in the long term.

**Reserves policy**

BMECP's Trustees recognise the importance of maintaining income that is available to be spent at their discretion in furtherance of the charity's objects. This includes funds which are not yet spent, committed, or designated, ensuring the organisation has the flexibility to respond to emerging needs and opportunities in line with its charitable objectives.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

As per the Governing document, the Black and Minority Ethnic Community Partnership was incorporated as a company limited by guarantee on 15 March 2001 and received charitable status on 14 March 2002. Its governing document is its Memorandum and Articles of Association dated 15 March 2001 as amended 30 March 2001, 3 September 2002 and 20 February 2025.

The Trustees must hold at least 3 meetings each year.

BMECP continues to strengthen its operations and governance. Several existing policies have been reviewed, and new ones are being introduced to respond to changes in the operating environment. In line with our commitment to transparency, some of these policies are now publicly accessible on the revamped BMECP website.

From April 2025, BMECP will implement changes to its staff reward system, aligning remuneration with Local Authority pay scales to ensure that all staff are paid above the minimum wage. In addition, the Project, Marketing & Centre Manager role will become full-time, and additional hours have been allocated to administrative staff. As BMECP expands funding and programmes, we aim to increase staff numbers to maintain high-quality services and continue advocating for and supporting the community. We believe that these improvements will foster a positive workplace environment, ensuring that staff feel valued and motivated to deliver the organisation's objectives effectively.

**RISKS**

Over the past 12–24 months, BMECP has faced rising operational costs due to high inflation, particularly in gas and electricity, labour, repairs, insurance, and maintenance, which have increased at a rate exceeding income growth. The recently implemented energy-saving project is expected to help mitigate these risks.

The Board continues to monitor going-concern risks closely and remains positive about the organisation's direction, given the funding successfully secured and the number of programmes and projects planned for the 2025–2026 financial year. Processes and procedures are being continually improved to monitor debt levels and maintain strict control over accounts receivable, ensuring financial stability and sustainability.

**BMECP's Current Board**

The current Board of Trustees was elected at the Annual General Meeting held on 20 February 2025. The team continues to work collaboratively, navigating challenging situations with positivity, resilience, optimism, and determination, and the results are becoming evident. BMECP has successfully met its financial obligations to creditors, adhering to maximum repayment arrangements, demonstrating the organisation's commitment to sound financial management and responsible governance.



## **STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing this financial statement, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgments 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 2011 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

### **DISCLOSURE OF INFORMATION TO EXAMINER**

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself / herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

### **EXAMINER**

In line with the provision exemption in the Charities Act 2011 as amended, the trustees have decided to continue with the services of Mr Adekunle Fawunmi FCCA, of Fabek Associates & Co Ltd as the charity's independent examiner.

**Mr Nason Bimbe**  
**Chair of the Trustees**

Date: 30/10/2025



## **BLACK AND MINORITY ETHNIC COMMUNITY PARTNERSHIP**

### **INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF BLACK AND MINORITY ETHNIC COMMUNITY PARTNERSHIP (BMECP)**

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We report on the accounts of the Trust for the year ended 31 March 2025, which are set out on Pages 12 to 23.

We have examined the financial statements of the Black and Minority Ethnic Community Partnership (the charity) for the year ended 31 March, 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies, the financial reporting framework that has been applied in their preparation, its 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 March, 2024 and of its incoming resources and application of resources for the year 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 Charities Act 2011.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 2011 (the 1993 Act)) and that an independent examination is needed. It is our responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 43(7)(b) of the 1993 Act); and
- To state whether particular matters have come to our attention.

#### **Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 we do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with the examination, I have reviewed the books of BMECP and can conclude that except for the going concern that is under threat, no matter has come to our attention.

- (1) Which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 41 of the 2011 Act; and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act as amended.

Have not been met; or

- (2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

### **Going Concern**

BMECP although has overdrawn their unrestricted account and they have worked hard to reduce the deficit when compared with last year and will need to do more to maintain the cashflow, otherwise the going concern will be under threat.

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our examination of the accounts has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an examiner'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 charity and its trustees, as a body, for the independent examination work, or for the opinions we have formed.

*Signed this 30th Day of October, 2025*

*Adekunle Fawunmi*

**Adekunle Fawunmi**

Fabek Associates and Co Ltd  
Certified Chartered Accountants  
32 Dewey Road  
Dagenham  
Essex  
RM10 8AR

**BLACK AND MINORITY ETHNIC COMMUNITY PARTNERSHIP**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	3	31,175	55,875	<b>87,050</b>	44,995
Other trading activities	4	-	-	-	3,588
Investments	5	88,274	-	<b>88,274</b>	102,817
Other	6	-	-	-	15,108
<b>Total income</b>	<b>A</b>	<b>119,449</b>	<b>55,875</b>	<b>175,324</b>	<b>166,508</b>
<b>Expenditure on:</b>					
Charitable activities	7	163,878	16,500	<b>180,378</b>	191,394
<b>Total expenditure</b>	<b>B</b>	<b>163,878</b>	<b>16,500</b>	<b>180,378</b>	<b>191,394</b>
<b>Net income for the year</b>	<b>A-B</b>	<b>(44,429)</b>	<b>39,375</b>	<b>(5,054)</b>	<b>(24,886)</b>
<b>Net movement in funds</b>		<b>(44,429)</b>	<b>39,375</b>	<b>(5,054)</b>	<b>(24,886)</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		44,215	1,035,000	<b>1,079,215</b>	1,104,101
<b>Total funds carried forward</b>		<b>(214)</b>	<b>1,074,375</b>	<b>1,074,161</b>	<b>1,079,215</b>

All activities derive from continuing operations

**BLACK & MINORITY ETHNIC COMMUNITY PARTNERSHIP - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-**

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	(5,054)	(24,886)
Resources applied on functional fixed assets	(40,493)	(2,657)
<b>Net resources available to fund charitable activities</b>	<b>(45,547)</b>	<b>(27,543)</b>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

# **Movements in revenue and capital funds for the year ended 31 March 2025**

## **Revenue accumulated funds**

	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Last year Total Funds 2024 £</b>
Accumulated funds brought forward	44,215	-	44,215	69,101
Recognised gains and losses before transfers	(44,429)	39,375	(5,054)	(24,886)
	<b>(214)</b>	<b>39,375</b>	<b>39,161</b>	<b>44,215</b>
(From)/To unrestricted revenue funds	-	-	-	-
<b>Closing revenue funds</b>	<b>(214)</b>	<b>39,375</b>	<b>39,161</b>	<b>44,215</b>

## **Fixed asset funds**

		<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Last year Total Funds 2024 £</b>
At 1 April		1,035,000	1,035,000	1,035,000
<b>At 31 March</b>		<b>1,035,000</b>	<b>1,035,000</b>	<b>1,035,000</b>

## **Summary of funds**

	<b>Unrestricted and Designated funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Last Year Total Funds 2024 £</b>
Revenue accumulated funds	(214)	39,375	39,161	44,215
Fixed asset funds	-	1,035,000	1,035,000	1,035,000
<b>Total funds</b>	<b>(214)</b>	<b>1,074,375</b>	<b>1,074,161</b>	<b>1,079,215</b>

**BLACK & MINORITY ETHNIC COMMUNITY PARTNERSHIP**  
**Income and Expenditure Account for the year ended 31 March 2025 as required by the**  
**Companies Act 2006**

	2025 £	2024 £
<b><i>Income</i></b>		
Income from operations	87,050	48,583
Investment income and interest		
Income from investments, other than interest receivable	88,273	102,806
Interest receivable	1	11
Other operating income	-	15,108
<b>Gross income in the year before exceptional items</b>	<b>175,324</b>	<b>166,508</b>
<b>Gross income in the year including exceptional items</b>	<b>175,324</b>	<b>166,508</b>
<b><i>Expenditure</i></b>		
Charitable expenditure, excluding depreciation and amortisation	128,805	139,674
Depreciation and amortisation	50,043	50,471
Governance costs	1,530	1,000
Interest payable	-	249
<b>Total expenditure in the year</b>	<b>180,378</b>	<b>191,394</b>
<b>Net income before tax in the financial year</b>	<b>(5,054)</b>	<b>(24,886)</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>(5,054)</b>	<b>(24,886)</b>
<b>Retained surplus for the financial year</b>	<b>(5,054)</b>	<b>(24,886)</b>
All activities derive from continuing operations		



**BLACK AND MINORITY ETHNIC COMMUNITY PARTNERSHIP**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	8	1,080,980	1,090,530
<b>Current assets</b>			
Debtors	9	6,036	-
Cash at bank and in hand	10	24,592	11,088
<b>Total current assets</b>		30,628	11,088
<b>Creditors: amounts falling due within one year</b>	11	(37,447)	(22,403)
<b>Net current assets</b>		(6,819)	(11,315)
<b>The total net assets of the charity</b>		<b>1,074,161</b>	<b>1,079,215</b>

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>				
Restricted Revenue Funds	12	39,375	-	
Restricted Fixed Asset Funds	12	1,035,000	1,035,000	
			1,074,375	1,035,000
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	12	(214)	44,215	
			(214)	44,215
<b>Designated Funds</b>				
<b>Total charity funds</b>		<b>1,074,161</b>	<b>1,079,215</b>	

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

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

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

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Denis Njourwouo  
Trustee

Approved by the board of trustees

Date: 30/10/25

**BLACK AND MINORITY ETHNIC COMMUNITY PARTNERSHIP**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

		2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities as shown below	A	<u>(34,457)</u>	<u>(99,583)</u>
<b>Cash flows from investing activities</b>			
Interest received		1	11
Other investment income, including rents from investments		88,273	102,806
Purchase of property, plant and equipment		(40,312)	(2,839)
<b>Net cash provided by investing activities</b>	<b>B</b>	<b><u>47,962</u></b>	<b><u>99,978</u></b>
<b>Overall cash provided by all activities</b>	<b>A+B+C</b>	<b><u>13,505</u></b>	<b><u>395</u></b>
<b>Cash movements</b>			
Change in cash and cash equivalents from activities in the year ended 31 March 2025		13,505	395
Cash and cash equivalents at 1 April 2024		11,087	10,692
<b>Cash at bank and in hand less overdrafts at 31 March</b>		<b><u>24,592</u></b>	<b><u>11,087</u></b>
<b>Reconciliation of net income to net cash flow from operating activities</b>			
Net income as shown in the Statement of Financial Activities		(5,052)	(24,886)
<b>Adjustments for :-</b>			
Depreciation charges		50,043	50,471
Dividends, interest and rents from investments		(88,274)	(102,817)
Decrease in debtors		(6,036)	3,849
Increase in creditors, excluding loans		14,862	(26,200)
<b>Net cash provided by operating activities</b>	<b>A</b>	<b><u>(34,457)</u></b>	<b><u>(99,583)</u></b>

**BLACK AND MINORITY ETHNIC COMMUNITY PARTNERSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Accounting Policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the charities SORP (FRS 102) – Accounting and Reporting by Charities. Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 and the Charities Act 2011.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Black and Minority Ethnic Community Partnership meet the definition of 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.

**1.2 Income**

All income is recognised once the Charity has entitlement to the income. It is probable that the income will be received, and the amount of income can be measured reliably. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of asset's use.

Expenditure on charitable activities incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

#### **1.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

#### **1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- not depreciated
Long term leasehold property	- 100 years
Fixtures and Fittings	- 5 years
Office Equipment	- 7 years

#### **1.6 Debtors**

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

#### **1.7 Cash at bank and in hand**

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

#### **1.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle obligation. Where the effect of the time is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

General funds are unrestricted funds which 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors, or which have been raised by the Charity for particular purposes. The costs 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.

### 3. Income from Donations and Legacies

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#### 4. Income from Other Non-Charitable Activities

##### Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Catering and other services income	-	-	-	3,588
<b>Total from other activities</b>	-	-	-	3,588

#### 5. Investment Income

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Property Rental Income	88,273	-	88,273	102,806
Bank Interest Receivable	1	-	1	11
<b>Total investment income</b>	88,274	-	88,274	102,817

#### 6. Other Income and Gains

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Sundry other income	-	-	-	15,108
<b>Total other income</b>	-	-	-	15,108

#### 7. Expenditure on Charitable Activities

##### Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Gross wages and salaries -	39,617	-	39,617	35,890
Defined contribution pension costs -	2,571	-	2,571	2,545
Training	-	-	-	75
Food bank project	-	16,500	16,500	18,912



Other projects - sewing grp, women grp	-	-	-	190
Taxes and Nis	5,715	-	<b>5,715</b>	3,765
Refunds	-	-	-	121
Provision for Bad Debts	2,563	-	<b>2,563</b>	19,195

<b>Total direct spending</b>	<b>50,466</b>	<b>16,500</b>	<b>66,966</b>	80,693
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#### Support costs for charitable activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Volunteer costs</b>				
Volunteers' expenses	-	-	-	73
<b>Premises Expenses</b>				
Rates and water charges	273	-	<b>273</b>	2,096
Light heat and power	23,293	-	<b>23,293</b>	17,255
Cleaning and waste management	10,931	-	<b>10,931</b>	10,586
Premises repairs, renewals and	801	-	<b>801</b>	2,290
Property insurance	4,215	-	<b>4,215</b>	-
Fire and Security	1,802	-	<b>1,802</b>	<b>968</b>
<b>Administrative overheads</b>				
Telephone, fax and internet	7,516	-	<b>7,516</b>	4,452
Stationery and printing	585	-	<b>585</b>	79
Software licences and expenses	605	-	<b>605</b>	561
Business Insurance	-	-	-	2,412
Sundry expenses	81	-	<b>81</b>	-
Admin costs	1,719	-	<b>1,719</b>	1,435
IT Support cost	204	-	<b>204</b>	9,094
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than	2,869	-	<b>2,869</b>	3,292
Other legal and professional	4,990	-	<b>4,990</b>	3,882
Marketing and Publicity	1,740	-	<b>1,740</b>	257
<b>Financial costs</b>				
Bank charges	215	-	<b>215</b>	249
Loan interest	-	-	-	249
Depreciation & Amortisation in	50,043	-	<b>50,043</b>	50,471
<b>Total support costs - Current Year</b>	<b>111,882</b>	<b>-</b>	<b>111,882</b>	109,701

#### Other Expenditure - Governance costs

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Current Year</b>				
Independent Examiner's fees	1,250	-	<b>1,250</b>	1,000
Trustees' expenses	280	-	<b>280</b>	-
<b>Total Governance costs</b>	<b>1,530</b>	<b>-</b>	<b>1,530</b>	1,000

**Total Charitable expenditure**

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	50,466	16,500	<b>66,966</b>	80,693
Total support costs	111,882	-	<b>111,882</b>	109,701
Total Governance costs	1,530	-	<b>1,530</b>	1,000
<b>Total charitable expenditure</b>	<b>163,878</b>	<b>16,500</b>	<b>180,378</b>	<b>191,394</b>

**Staff costs and emoluments**

<i>Salary costs</i>	2025 £	2024 £
Gross Salaries excluding trustees and key management personnel	39,617	35,890
Employer's operating costs of defined contribution pension schemes	2,571	2,545
<b>Total salaries, wages and related costs</b>	<b>42,188</b>	<b>38,435</b>

The average number of part time staff employed in the year was

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**8. Tangible Fixed Assets**

	Long Leasehold & Improv't to Property £	Fixtures & Fittings £	Total £
<b>Cost</b>			
At 1 April 2024	1,237,727	6,468	1,264,051
Additions	39,191	-	40,312
<b>At 31 March 2025</b>	<b>1,276,918</b>	<b>6,468</b>	<b>1,304,363</b>
<b>Depreciation</b>			
At 1 April 2024	149,612	5,526	173,339
Charge for the year	49,540	133	50,043
<b>At 31 March 2025</b>	<b>199,152</b>	<b>5,659</b>	<b>223,382</b>
<b>Net book value</b>			
<b>At 31 March 2025</b>	<b>1,077,766</b>	<b>809</b>	<b>1,080,981</b>
<b>At 31 March 2024</b>	<b>1,088,115</b>	<b>942</b>	<b>1,090,712</b>

**9. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	8,599	29,677
Provisions for Doubtful Debts	(2,563)	(29,677)
	<b>6,036</b>	<b>-</b>

**10. Analysis of cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash in hand at for the year ended 31 March	24,592	11,087
<b>Total cash and cash equivalents</b>	<b>24,592</b>	<b>11,087</b>

**11. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deferred Income - Unrestricted & designated funds	29,346	17,951
PAYE, NIC VAT and other taxes	8,101	2,295
PAYE,NIC	-	2,339
	<b>37,447</b>	<b>22,585</b>

**12. Particulars of how particular funds are represented by assets and liabilities**

**At 31 March 2025**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	45,980	1,035,000	1,080,980
Current Assets	(8,747)	39,375	30,628
Current Liabilities	(37,447)	-	(37,447)
	<b>(214)</b>	<b>1,074,375</b>	<b>1,074,161</b>

**At 1 April 2024**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	55,530	1,035,000	1,090,530
Current Assets	11,088	-	11,088
Current Liabilities	(22,403)	-	(22,403)
	<b>44,215</b>	<b>1,035,000</b>	<b>1,079,215</b>

**13.** There is no Related Party transaction to be disclosed for the year 2024/25 and preceding year 2023/24.

**14.** There is no post balance sheet event to be disclosed for the year 2024/25 and preceding year 2023/24.