BONHAM TREE AID COMMUNITY INTEREST COMPANY

Company limited by guarantee

Company Registration Number:
13529827 (England and Wales)

Unaudited statutory accounts for the year ended 30 September 2025

Period of accounts

Start date: 1 October 2024

End date: 30 September 2025

BONHAM TREE AID COMMUNITY INTEREST COMPANY

Contents of the Financial Statements

for the Period Ended 30 September 2025

BONHAM TREE AID COMMUNITY INTEREST COMPANY

Directors' report period ended 30 September 2025

The directors present their report with the financial statements of the company for the period ended 30 September 2025

Principal activities of the company

Bonham Tree Aid Community Interest Company (BTA) provides monthly financial aid to individuals who have been imprisoned or are on remand for protesting for democracy, rights, and freedom in Hong Kong. Additionally, BTA offers scholarships to those whose education has been disrupted due to their participation in protests for rights and freedom. The financial aid programme was launched in October 2021. During the financial year ending 30 September 2025, this programme has made a significant impact on the community through the following actions: 1. Support for Families and Individuals: Financial aid was provided to 171 (2024: 171) families or individuals facing financial difficulties due to imprisonment related to protests for democracy, rights, and freedom in Hong Kong. 2. Expenditure Support: The aid was utilised to cover expenses directly associated with imprisonment, including but not limited to purchasing daily supplies, books and newspapers, travel expenses to the prison, and educational costs. 3. Volunteer Opportunities: The programme offered U.K. work experience to asylum seekers and refugees from Hong Kong, who assisted with the programme's operations on a voluntary basis. The scholarship programme commenced in September 2022. For the financial year ending 30 September 2025, four full-time undergraduate students from Hong Kong were selected and awarded scholarships. The awardees are involved in raising awareness about the current issues regarding democracy, rights, and freedom in Hong Kong, as well as promoting Hong Kong culture to the U.K. general public. The financial summary of BTA for the financial year ending 30 September 2025 is as follows: 1. Financial Aid Programme - Donations received: £524,042 (2024: £659,338) - Financial aid payments: £516,993 (2024: £518,420) - Operating costs: £29,524 (2024: £58,302) - Deficit: £22,475 (2024: £82,617 surplus) covered by the financial aid reserve from the previous financial years. 2. Education Programme - Donations received: £21,971 (2024: £22,325) - Scholarships awarded: £nil (2024: £10,875), payable in the next financial year. - Operating costs: £3,347 (2024: £3,391) - Surplus: £18,624 (2024: £8,060) to be used for covering scholarships and operating costs for this programme in the next financial year. 3. Grant Fundings - Grants received: £113,743 (2024: £56,335) - All activities funded by the grants were delivered during the year, and the entire funds were distributed. The year ending 30 September 2025 has been a period of impactful community support and outreach. We extend our heartfelt gratitude to our donors and volunteers for their unwavering support and dedication. BTA remains committed to aiding those affected by the fight for democracy, rights, and freedom in Hong Kong and to fostering a greater understanding and appreciation of Hong Kong culture within the U.K.

Directors

The directors shown below have held office during the whole of the period from
1 October 2024 to 30 September 2025

Cham Wai Fung
Eric Sau-Chum Ho
Kelly Pun

The director shown below has held office during the period of
17 January 2025 to 30 September 2025

Lai Ming Yeung

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006

This report was approved by the board of directors on
28 June 2026

And signed on behalf of the board by:
Name: Cham Wai Fung
Status: Director

BONHAM TREE AID COMMUNITY INTEREST COMPANY

Profit And Loss Account

for the Period Ended 30 September 2025

	2025	2024
	£	£
Turnover:	**687,666**	773,838
Cost of sales:	**(563,320)**	(582,114)
Gross profit(or loss):	**124,346**	191,724
Administrative expenses:	**(128,199)**	(101,048)
Operating profit(or loss):	**(3,853)**	90,676
Profit(or loss) before tax:	**(3,853)**	90,676
Profit(or loss) for the financial year:	**(3,853)**	90,676

BONHAM TREE AID COMMUNITY INTEREST COMPANY

Balance sheet

As at 30 September 2025

	Notes	*2025*	*2024*
		£	**£**
Fixed assets			
Tangible assets:	3	**2,222**	2,784
Total fixed assets:		**2,222**	2,784
Current assets			
Debtors:	4	**33,752**	6,822
Cash at bank and in hand:		**249,110**	238,970
Total current assets:		**282,862**	245,792
Prepayments and accrued income:			191
Creditors: amounts falling due within one year:	5	**(16,100)**	(17,950)
Net current assets (liabilities):		**266,762**	228,033
Total assets less current liabilities:		**268,984**	230,817
Accruals and deferred income:		**(57,409)**	(15,390)
Total net assets (liabilities):		**211,575**	215,427
Members' funds			
Profit and loss account:		**211,575**	215,427
Total members' funds:		**211,575**	215,427

The notes form part of these financial statements

BONHAM TREE AID COMMUNITY INTEREST COMPANY

Balance sheet statements

For the year ending 30 September 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The notes form part of these financial statements

BONHAM TREE AID COMMUNITY INTEREST COMPANY

Notes to the Financial Statements

for the Period Ended 30 September 2025

1. Accounting policies

Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

Turnover comprises the donation and grant received by the community interest company during the year. Grant income is recognised in the year to which the services are delivered with any surplus carried forward to cover further expenses.

Tangible fixed assets depreciation policy

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases: Equipment - 20% on cost

BONHAM TREE AID COMMUNITY INTEREST COMPANY

Notes to the Financial Statements

for the Period Ended 30 September 2025

2. Employees

	2025	*2024*
Average number of employees during the period	**7**	6

BONHAM TREE AID COMMUNITY INTEREST COMPANY

Notes to the Financial Statements

for the Period Ended 30 September 2025

3. Tangible assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Office equipment	Motor vehicles	Total
Cost	£	£	£	£	£	£
At 1 October 2024				**3,378**		**3,378**
Additions				**400**		**400**
Disposals						
Revaluations						
Transfers						
At 30 September 2025				**3,778**		**3,778**
Depreciation						
At 1 October 2024				**594**		**594**
Charge for year				**962**		**962**
On disposals						
Other adjustments						
At 30 September 2025				**1,556**		**1,556**
Net book value						
At 30 September 2025				**2,222**		**2,222**
At 30 September 2024				**2,784**		**2,784**

BONHAM TREE AID COMMUNITY INTEREST COMPANY

Notes to the Financial Statements

for the Period Ended 30 September 2025

4. Debtors

	2025	*2024*
	£	*£*
Trade debtors	**33,102**	6,472
Other debtors	**650**	350
Total	**33,752**	6,822

BONHAM TREE AID COMMUNITY INTEREST COMPANY

Notes to the Financial Statements

for the Period Ended 30 September 2025

5. Creditors: amounts falling due within one year note

	2025	*2024*
	£	*£*
Trade creditors	**12,866**	17,126
Taxation and social security	**2,927**	732
Other creditors	**307**	92
Total	**16,100**	17,950

COMMUNITY INTEREST ANNUAL REPORT

BONHAM TREE AID COMMUNITY INTEREST COMPANY

Company Number: 13529827 (England and Wales)

Year Ending: 30 September 2025

Company activities and impact

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2. Expenditure Support: The aid was utilised to cover expenses directly associated with imprisonment, including but not limited to purchasing daily supplies, books and newspapers, travel expenses to the prison, and educational costs.
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The scholarship programme commenced in September 2022. For the financial year ending 30 September 2025, four full-time undergraduate students from Hong Kong were selected and awarded scholarships. The awardees are involved in raising awareness about the current issues regarding democracy, rights, and freedom in Hong Kong, as well as promoting Hong Kong culture to the U.K. general public.

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- Deficit: £22,475 (2024: £82,617 surplus) covered by the financial aid reserve from the previous financial years.

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- Scholarships awarded: £nil (2024: £10,875), payable in the next financial year.
- Operating costs: £3,347 (2024: £3,391)
- Surplus: £18,624 (2024: £8,060) to be used for covering scholarships and operating costs for this programme in the next financial year.

3. Grant Fundings
- Grants received: £113,743 (2024: £56,335)
- All activities funded by the grants were delivered during the year, and the entire funds were distributed.

The year ending 30 September 2025 has been a period of impactful community support and outreach. We extend our heartfelt gratitude to our donors and volunteers for their unwavering support and dedication. BTA remains committed to aiding those affected by the fight for democracy, rights, and freedom in Hong Kong and to fostering a greater understanding and appreciation of Hong Kong culture within the U.K.

Consultation with stakeholders

The company’s stakeholders are Hongkongers around the world and those who are interested in the democracy, rights and freedoms of Hong Kong. During the period, we interacted regularly with our stakeholders by consulting with them with our plans, updating BTA’s financial situation, and the works done via emails and social media, such as Facebook, Instagram, Telegram and media interviews. We also attended and organised physical events in the United Kingdom and around the world to deliver our missions.

Directors' remuneration

The total amount paid or receivable by directors in respect of qualifying services was £14,626.

There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director’s loss of office, which require to be disclosed.

Transfer of assets

No transfer of assets other than for full consideration

This report was approved by the board of directors on
28 June 2026

And signed on behalf of the board by:
Name: Cham Wai Fung
Status: Director