

REGISTERED CHARITY NUMBER :1041442

BRANDON COMMUNITY ASSOCIATION

UNAUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
20TH APRIL 2021**

BRANDON COMMUNITY ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 20TH APRIL 2021

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BRANDON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 20TH APRIL 2021

The trustees present their report with the financial statements of the charity for the year ended 20th April 2021. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 1041442

PRINCIPAL ADDRESS

51 Pinewood Drive
Brandon
Suffolk
IP27 OHG

TRUSTEES

Mr A Norton
Mrs D Williams
Mrs E Parker
Mrs S Price
Mrs J Challiss
Mr J Weeks

INDEPENDENT EXAMINER

Patrick Smith FCCA
TWR Accountants Ltd
The Old Registrars
57a High Street
Brandon
Suffolk
IP27 0AU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 01/4/2021 and signed on its behalf by



Mrs D Williams
Trustee - Treasurer

BRANDON COMMUNITY ASSOCIATION

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 20TH APRIL 2021

I report on the accounts for the year ended 20th April 2021 set out on pages 3 to 5.

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 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

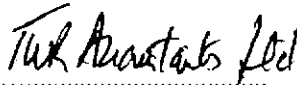
(1) which give me reasonable cause to believe that, in any material respect, the requirements

to keep accounting records in accordance with Section 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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



Patrick Smith FCCA

For and on behalf of:

TWR Accountants Ltd

The Old Registrars

57a High Street

Brandon

Suffolk

IP27 0AU

Date: 1 November 2021

BRANDON COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 20TH APRIL 2021

	Notes	Unrestricted Funds	
		2021	2020
		£	£
INCOMING RESOURCES			
Incoming resources from generated funds:			
Voluntary income	2	35	-
Investment income	3	5	19
Incoming resources from charitable activities:			
Subscriptions		-	47
Miscellaneous income		-	29
Grant income		50,053	-
Shop sales	4	17,069	57,999
TOTAL INCOMING RESOURCES		67,162	58,094
RESOURCES EXPENDED			
Cost of generating funds:			
Administration - general	5	3,587	13,302
Charitable activities:			
BCA / wins		-	-
Donations		-	-
Shop expenses	4	34,793	36,841
Empanda / Orbit		7,500	10,000
Governance costs	6	774	966
TOTAL RESOURCES EXPENDED		46,654	61,109
NET MOVEMENT IN FUNDS FOR YEAR		20,508	- 3,015
Total funds at 21 April 2020		18,185	21,200
TOTAL FUNDS AT 20 APRIL 2021		38,693	18,185

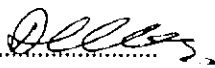
The notes on pages 5 to 6 form part of these financial statements.


BRANDON COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 20TH APRIL 2021

	2021 £	2020 £
CURRENT ASSETS		
Bank		
Current account	1,954	2,763
Community Chest account	-	-
Tracker account	8,404	6,901
Shop account	19,821	3,991
General account	4,463	480
BPA account	4,051	4,050
NET ASSETS	38,693	18,185
CHARITY FUNDS		
Unrestricted funds	38,693	18,185
	38,693	18,185

The financial statements were approved by the Board of Trustees on 01/11/2020 and were signed on its behalf by:


.....
Mrs D Williams
Trustee - Treasurer


.....
Mr A Norton
Trustee - Chairman

The notes on page 5 to 6 form part of these financial statements.

BRANDON COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 20TH APRIL 2021

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounts for on a receipts and payments basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2 VOLUNTARY INCOME	2021	2020
Donations	35	-
	<hr/>	<hr/>
3 INVESTMENT INCOME	2021	2020
Bank interest receivable	5	19
	<hr/>	<hr/>
4 SHOP	2021	2020
Sales	17,069	57,999
Cost of sales		
Rent	14,500	14,500
Utilities	2,568	4,743
Wages	14,132	13,659
Insurance	414	351
Card charges	376	300
Shop expenses	2,803	3,288
	<hr/>	<hr/>
	34,793	36,841
	<hr/>	<hr/>
	- 17,724	21,158
	<hr/>	<hr/>

BRANDON COMMUNITY ASSOCIATION**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 20TH APRIL 2021**

5 ADMINISTRATIVE EXPENSES	2021	2020
Transport fuel	593	3,334
CCTV	-	2,595
Minibus insce - new	1,674	1,601
Repairs / service old	605	842
Heaters	-	3,002
Repairs / service new	660	1,867
Miscellaneous	55	61
	<u>3,587</u>	<u>13,302</u>

6 GOVERNANCE COSTS	2021	2020
Accountancy	774	966
Professional fees	-	-
	<u>774</u>	<u>966</u>

7 STAFF COSTS	2021	2020
Staff costs were as follows:		
Wages and salaries	<u>14,132</u>	<u>13,659</u>

Trustees received reimbursement of expenses amounting to £nil (2020: £nil).

8 STATEMENT OF FUNDS	Brought forward	Incoming resources	Resources expended	Carried forward
Unrestricted funds	18,185	67,162	- 46,654	38,693

9 OPERATING LEASES	2021	2020
At 20 April 2021 the charity had annual commitments under non-cancellable operating leases as follows:		
Land and buildings - less than one year	<u>14,500</u>	<u>14,500</u>

BRANDON COMMUNITY ASSOCIATION

Incorporating Brandon Day Care Centre Appeal

Registered Charity no 1041442

Mrs D E Williams
51 Pinewood Drive
Brandon
Suffolk
IP27 0HG

REPORT OF THE TRUSTEES

For year 21st April 2020 to 20th April 2021

The Trustees have continued to keep in contact as much as possible during the various "Lock-downs" to ensure everything is in place as required by the current government guidelines. Where possible and appropriate the main officials have held meetings, and advised the other Trustees of any actions taken.

We are continuing to work closely with the providers, Empanda, at the Brandon Day Centre. They have supported their clients and families throughout the period when they were unable to open the Centre over the last 12 months. They have provided help "at home" where required to enable the clients to stay in their own homes and to support the family carers. They were open temporarily when allowed.

Our income at the Charity Shop has obviously decreased as we were only open for 5 months in all, due the various lock-downs.

We were very fortunate in receiving "furlough" payments for our 2 part-time Managers.

We were also eligible for various grants from our local Council re lock-down and re-opening grants. This allowed us to be in the position of being able to make our lease payments. These grants were also used to pay for the Managers' Salaries when we were open, thus allowing us to have some profit to hand over to "Empanda" (our main objective is raising funds for the Day Centre).

We are in the position of having a portion of Grant monies left over to help towards the next financial year's (21-22) lease payments.

The Association's finances and commitments have been reported to the Trustees and they have adopted the Chairman's Annual Report and the audited Financial Statement of Accounts.

Mr A Norton
Trustee/Chairman

Mrs D E Williams
Trustee/Treasurer