

REGISTERED CHARITY NUMBER :1041442

BRANDON COMMUNITY ASSOCIATION

UNAUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
20TH APRIL 2022**

BRANDON COMMUNITY ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 20TH APRIL 2022

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BRANDON COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 20TH APRIL 2022

The trustees present their report with the financial statements of the charity for the year ended 20th April 2022. 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 S Price
Mrs J Challiss

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 04.01.23..... 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 2022

I report on the accounts for the year ended 20th April 2022 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: 9/1/23

BRANDON COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 20TH APRIL 2022

	Notes	Unrestricted Funds	
		2022	2021
		£	£
INCOMING RESOURCES			
Incoming resources from generated funds:			
Voluntary income	2	-	35
Investment income	3	1	5
Incoming resources from charitable activities:			
Subscriptions		-	-
Miscellaneous income		-	-
Grant income		145	50,053
Shop sales	4	57,660	17,069
TOTAL INCOMING RESOURCES		57,806	67,162
RESOURCES EXPENDED			
Cost of generating funds:			
Administration - general	5	8,097	3,587
Charitable activities:			
BCA / wins		-	-
Donations		-	-
Shop expenses	4	38,207	34,793
Empanda / Orbit		17,500	7,500
Governance costs	6	804	774
TOTAL RESOURCES EXPENDED		64,608	46,654
NET MOVEMENT IN FUNDS FOR YEAR		- 6,802	20,508
Total funds at 21 April 2021		38,693	18,185
TOTAL FUNDS AT 20 APRIL 2022		31,891	38,693

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

BRANDON COMMUNITY ASSOCIATION

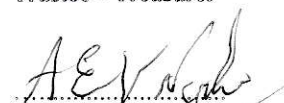
BALANCE SHEET AS AT 20TH APRIL 2022

	2022 £	2021 £
CURRENT ASSETS		
Bank Current account	2,185	1,954
Community Chest account	-	-
Tracker account	7,905	8,404
Shop account	7,919	19,821
General account	9,830	4,463
BPA account	4,052	4,051
NET ASSETS	31,891	38,693
CHARITY FUNDS		
Unrestricted funds	31,891	38,693
	31,891	38,693

The financial statements were approved by the Board of Trustees on 06/05/23... 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 2022

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	2022	2021
Donations	-	35
	<u> </u>	<u> </u>
3 INVESTMENT INCOME	2022	2021
Bank interest receivable	1	5
	<u> </u>	<u> </u>
4 SHOP	2022	2021
Sales	57,660	17,069
Cost of sales		
Rent	14,500	14,500
Utilities	4,003	2,568
Wages	14,636	14,132
Insurance	413	414
Card charges	623	376
Shop expenses	4,032	2,803
	<u> </u>	<u> </u>
	38,207	34,793
	<u> </u>	<u> </u>
	19,453	- 17,724
	<u> </u>	<u> </u>

BRANDON COMMUNITY ASSOCIATION**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 20TH APRIL 2022**

5 ADMINISTRATIVE EXPENSES	2022	2021
Transport fuel	2,485	593
Repairs - heating	738	-
Minibus insce - new	1,890	1,674
Repairs / service old	1,179	605
Water heater	192	-
Repairs / service new	1,578	660
Miscellaneous	35	55

8,097	3,587
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6 GOVERNANCE COSTS	2022	2021
Accountancy	804	774
Professional fees	-	-

804	774
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7 STAFF COSTS	2022	2021
Staff costs were as follows:		
Wages and salaries	14,636	14,132

Trustees received reimbursement of expenses amounting to £nil (2021: £nil).

8 STATEMENT OF FUNDS	Brought forward	Incoming resources	Resources expended	Carried forward
Unrestricted funds	38,693	57,806	- 64,608	31,891

9 OPERATING LEASES	2022	2021
At 20 April 2022 the charity had annual commitments under non-cancellable operating leases as follows:		
Land and buildings - less than one year	14,500	14,500

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 2021 to 20th April 2022

The Trustees have continued to keep in contact and have had face-to-face meetings. The Chair and Treasurer meeting more frequently for any financial purposes.

We are continuing to work closely with the providers, Empanda, at the Brandon Day Centre. They supported their clients and families throughout the period when they were unable to open the Centre. The Centre is now open again for 4 days per week and attendances are gradually increasing.

Our income at the Charity Shop has now increased and is nearly back to pre-covid levels. The support from the local community continues with both purchases and donations.

Our overall Expenditure is also up on last year and slightly up on pre-covid figures.

The cost of running our 2 minibuses (to provide free transport for clients to the Centre) is also up on pre-covid .

We were in a position of having a portion of Grant monies still available for this year and this was used for Lease payments.

This enabled us to contribute £17500 to Empanda to help with their running at the Centre.

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