

BR. E. A. C. C. - BRAZILIAN EDUCATIONAL AND CULTURAL CENTRE

England & Wales · Charity number 1087726

Details

Other names BR. E. A. C. C.

Status Registered

Legal form Other

Registered 2001-07-27

Register [View on the Charity Commission register](#)

Contact

Address Flat 8
45 Augustus Road
London
SW19 6LW

Phone 07988690214

Email info@breacc.com

Website www.breacc.org.uk

Activities

Objects: THE ADVANCEMENT OF EDUCATION OF CHILDREN AND YOUNG PEOPLE IN THE PORTUGUESE LANGUAGE AND THE HISTORY AND CULTURE OF BRAZIL.

Activities: BREACC promotes Portuguese as a heritage language, fostering understanding and appreciation for Brazilian culture, literature, music, art and dance. We serve Brazilians, friends of Brazil and mixed families through educational programs, social events and cross-cultural exchange. We provide empowering experiences that help children feel confident, connected and proud of their heritage.

Classification

- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

Geography

- Bournemouth
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£61,311	£71,117	-	-
2023-08-31	£56,340	£55,540	-	-
2022-08-31	£74,746	£59,043	-	-
2021-08-31	£30,836	£32,836	-	-
2020-08-31	£57,735	£59,534	-	-

Trustees

Name	Role	Appointed
KATIA FONSECA	Chair	2017-12-01
Antonio Carlos de Andrade Campello Junior		2026-02-01
Araceles De Luca		2021-11-22
Geovanna Celani		2022-01-30
Glaysen Couto Da Cunha		2017-12-01

Accounts



UK Registered Charity No.: 1087726
Office: Office: Flat 8, 45 Augustus Road. SW19 6LW
<http://www.breacc.org.uk>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

Objectives of BREACC (Brazilian Educational and Cultural Centre)

The primary objective of BREACC is to promote and preserve the Portuguese language and Brazilian culture among children and families living in the United Kingdom. As the oldest Portuguese as a Heritage Language (POLH) school in the UK, BREACC is committed to providing a nurturing and inclusive educational environment where children can explore their cultural identity through language, arts, music, literature, history, and traditional customs.

Founded and maintained by dedicated parent volunteers, BREACC aims to:

- Deliver high-quality Portuguese language education tailored to children of Brazilian heritage.
- Foster a strong sense of cultural belonging and identity through immersive cultural experiences.
- Support the social, emotional, and linguistic development of children in a bilingual and multicultural context.
- Strengthen community ties among Brazilian families in the UK through collaborative learning and cultural exchange.

BREACC operates through multiple learning stages, offering age-appropriate classes and activities that encourage creativity, communication, and cultural pride. The charity continues to evolve in response to the needs of its community, ensuring that future generations remain connected to their roots while thriving in a diverse society.

BREACC is a secular, voluntary organisation funded by members of the Brazilian community in the UK. The school meets at the Waldegrave school, Fifth Cross Road, Twickenham, TW2 5HL, and at the Anglo Continental School 29-35, Wimborne RD, Bournemouth BH26NA, on Saturday mornings during school term times

A full prospectus is available from BREACC's website www.BREACC.org.co.uk; BREACC's official site provides information in English as well as in Portuguese.



OFFICERS AND TRUSTEES OF BREACC

The following served as Committee Members, and hence as Trustees in the year ended 31 August 2017.

Katia Nogueira Moraes Peixoto Fonseca – Chairman

Aracele Danize De Luca - Treasure

Glaysen Cunha – Secretary

Geovanna Celani - Trustee

All the above may be contacted c/o BREACC info@breacc.com or by post: BREACC, Flat 8, 45 Augustus Road. SW19 6LW.

BREACC Activities and Events Report: September 2023 - August 2024

Introduction

This report provides a comprehensive overview of the key activities and events undertaken by BREACC (Brazilian Educational & Cultural Centre) in Bournemouth and Twickenham during the academic year spanning September 2023 to August 2024. This period was centrally guided by our annual theme, "**Brazil: Its Roots and Diversity**," a foundational concept that empowered our students to actively explore and strengthen their connection to their Brazilian heritage. Through a rich tapestry of educational and cultural engagements, we aimed to foster a profound understanding of Brazil's multifaceted identity, enabling children to recognise and integrate their roots within their daily routines.

The reporting period, spanning 2023 and 2024, presented significant societal challenges, including widespread economic pressures such as high inflation and fluctuating unemployment rates, which impacted many households. These broader economic conditions unfortunately led to a notable reduction in BREACC's registered membership, consequently affecting our income for this financial year. Despite these external pressures, our commitment to delivering high-quality educational and cultural initiatives remained steadfast.

Annual Theme: Brazil – Its Roots and Diversity

The theme "Brazil: Its Roots and Diversity" was more than just a tagline; it was an immersive pedagogical journey. A significant focus was placed on integrating aspects of Brazilian geography into our curriculum and activities. By exploring Brazil's vast landscapes, distinct biomes, and diverse cultural regions, students gained a tangible understanding of the country's rich tapestry. This geographical exploration served as a powerful tool, helping children connect with their Brazilian roots in a concrete manner and recognise the enduring influence of their heritage in their everyday lives, fostering a sense of belonging and cultural pride.



Key Activities and Events

1. III Edition of the Portuguese as a Heritage Language (POLH) Olympics

A cornerstone event of our year was the **III Edition of the Portuguese as a Heritage Language Olympics**. BREACC, in proud partnership with the **Brazilian Embassy in the UK**, co-organised this prestigious competition. This unique initiative provided over 400 young participants from nine different Portuguese as Heritage Language schools across the UK with an unparalleled opportunity to showcase their artistic and linguistic talents. The Olympics significantly contributed to improving students' speaking, listening, and writing skills, offering invaluable preparation for their GCSE Portuguese examinations. We are delighted to report a remarkable achievement: one of our very own BREACC students triumphed, securing the first prize in Category B (ages 8 to 10), a testament to their dedication and our effective teaching methodologies. This event not only celebrated linguistic proficiency but also reinforced cultural identity on a national scale.

2. Community Open Day

To foster greater community engagement and outreach, BREACC hosted a special **free Open Day** in both London and Bournemouth. These events provided a vibrant platform for community members to connect, network, and experience firsthand the enriching environment of BREACC. Children eagerly participated in a variety of fun and educational activities, designed to be both entertaining and culturally insightful, offering a warm introduction to our programs and the spirit of our community.

3. Representation at the VI SEPOLH (European Symposium of Portuguese as a Heritage Language)

BREACC's commitment to pedagogical excellence and leadership within the POLH field was demonstrated through our representation at the **VI SEPOLH (European Symposium of Portuguese as a Heritage Language) in Portugal**. Two of our dedicated teachers, alongside our esteemed pedagogical coordinator, presented a compelling lecture on "The importance of the ludic when teaching Portuguese as heritage language." Their participation showcased BREACC's innovative approaches to language education and contributed significantly to the broader discourse on heritage language teaching methodologies across Europe.

4. Christmas Celebration

The year 2023 concluded with a heartwarming **Christmas Celebration**, bringing together our students, families, and staff in a joyous atmosphere. The event was filled with lively music, enchanting presentations by the children that showcased their talents, and meaningful interactions among all members. It served as a wonderful opportunity to reinforce community bonds and celebrate the festive season while reflecting on the year's achievements.

5. Carnival Party

Carnival holds immense cultural significance in Brazil, transcending a mere festivity to become a powerful expression of national identity, joy, resilience, and artistic freedom. It is a time when the entire country pulsates with vibrant energy, music, dance, and elaborate costumes, reflecting the rich



diversity of Brazilian society and its historical roots. At BREACC, we embraced this spirit with two distinct, yet equally festive, Carnival parties:

- **BREACC Twickenham Carnival Party:** This exclusive event for our members saw kids and parents unite in a spectacular celebration. Creativity soared as participants donned a dazzling array of costumes, many of which were ingeniously crafted by themselves. This occasion was a profound exploration of Brazilian identity, allowing families to play, dance, and celebrate their shared heritage in a joyful and personal setting.
- **BREACC Bournemouth Carnival Party:** In Bournemouth, we hosted a very similar vibrant party, but with an open invitation to the general public. This inclusive approach welcomed numerous families from diverse backgrounds, providing them with a unique and immersive opportunity to experience the infectious energy and cultural richness of Brazilian Carnival. It served as an invaluable cross-cultural exchange, promoting understanding and appreciation of Brazilian traditions within the wider community.

6. Festa Junina Celebration

Festa Junina, or "June Festival," is a cherished annual celebration in Brazil, deeply rooted in the country's rural traditions and cultural identity. It honors various Catholic saints and celebrates the harvest season, bringing communities together through traditional music (forró), dance (quadrilha), attire, and delicious seasonal foods. For our students, experiencing Festa Junina at BREACC is crucial for connecting with their Brazilian roots, offering a vibrant, hands-on context for their Portuguese heritage language learning. It allows them to immerse themselves in authentic cultural practices, understand the significance of these traditions, and see their heritage come alive. Both our Twickenham and Bournemouth centers hosted spectacular Festa Junina events in 2024, which were open to the wider public. This provided a wonderful opportunity for members of the Brazilian community, alongside families from many other diverse backgrounds, to come together, enjoy the festivities, and experience this amazing party full of culture, fostering cross-cultural understanding and community cohesion.

Communication and Engagement

BREACC maintains robust communication channels to ensure effective outreach to both our registered members and the wider community. Our public-facing engagement primarily leverages social media platforms, including Facebook and Instagram, alongside our official website, providing broad access to information about our mission, programs, and general activities. For our registered members, a comprehensive weekly newsletter serves as a vital communication tool, delivering timely updates on upcoming events, activity calendars, and essential homework tasks for the children. We extend our sincere gratitude to our dedicated Marketing and Media Work Group, whose exceptional volunteer efforts are instrumental in managing these crucial communication channels and amplifying our presence within the community.

Future Plans



Looking ahead, BREACC is committed to expanding its impact and support for the community. A core objective is to enhance accessibility to our educational and cultural activities for families in low-income brackets, ensuring that financial barriers do not hinder engagement with their heritage language and culture. We plan to significantly enhance public workshops, actively promoting inclusivity and equality to cultivate a stronger sense of belonging for every individual within our diverse community. Furthermore, we will prioritize offering services that are deeply sensitive to the cultural contexts of our community members, encompassing an understanding of diverse traditions, beliefs, and values. This will be achieved through organizing more frequent and varied community events, alongside direct efforts to support education and employment by fostering stronger connections with local authorities. Finally, we aim to address pressing social issues such as discrimination, poverty, and housing by collaborating closely with relevant local agencies, ensuring comprehensive care and support for those in need.

Acknowledgements

BREACC extends its deepest gratitude to our dedicated committee for their unwavering voluntary work and tireless commitment throughout the year. We are profoundly thankful to every individual and entity, regardless of the scale of their contribution, who has supported our projects and events; each input is invaluable to the success and impact of BREACC. Furthermore, we wish to express our appreciation to all our existing members for their continued support of our activities, and we warmly welcome our new members, whose participation invigorates our community and mission.

Conclusion

The academic year September 2023 to August 2024 has been a period of significant growth, engagement, and cultural enrichment for BREACC Bournemouth and Twickenham. Through events like the triumphant POLH Olympics, our welcoming Open Days, professional contributions at SEPOLH, festive celebrations, Carnival parties, and the vibrant Festa Junina, we have successfully integrated our annual theme, "Brazil: Its Roots and Diversity," into the fabric of our activities. By focusing on geographical connections and cultural immersion, we have empowered our students to embrace their Brazilian heritage, build strong community ties, and develop their linguistic and artistic talents. BREACC remains dedicated to its mission of promoting Brazilian language and culture, fostering a sense of belonging, and contributing positively to the wider community.

Katia Fonseca

Chairman



INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF BREACC – Brazilian Educational and Cultural Centre

I report on the accounts of the Trust for the year ended 31 August 2024.

Respective responsibilities of trustees and independent examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

My 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 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 statement below.

Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair’ view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Vanusa de Aveiro BA Hons IBM, AAT
Accurate Complete Accounting Ltd
The Pagoda, 30 Avenue Road
Bournemouth, BH2 5SL
30th June 2025



Statement of Financial Activities

	2024	2023
Income from		
Charitable activities	61,311	56,346
Total incoming resources		
Resources expended Charitable activities	71,117	55,547
Total resources expended		
Net income	(9,806)	799
Reconciliation of funds		
Net funds brought forward at 01/09/2023	43,178	43,537
Total funds carried forward at 31/08/2024	33,372	43,178

The Notes to the Accounts form part of these Financial Statements.

Balance Sheet

	31/08/2024	31/08/2023
Current assets		
Cash at bank	36,268	42,414
Petty cash	764	764
Total current assets	37,032	43,178
Liabilities falling due within one year	3,660	0
Net assets	33,372	43,178
The funds of the charity		
Unrestricted income funds	33,372	43,178
Total charity funds	33,372	43,178

The Notes to the Accounts form part of these Financial Statements.

Approved by the Trustees on 26th June 2025 and signed on their behalf by:

Katia Fonseca - Trustee

Aracele Danize De Luca - Trustee



Statement of Financial Activities

	2024 (Unrestricted)	2023 (Unrestricted)
Income from Charitable activities	61,311	56,346
Total incoming resources	61,311	56,346
Resources expended Charitable activities	71,117	55,5479
Total resources expended	71,117	55,547
Net income	(9,806)	799
Reconciliation of funds		
Net funds brought forward at 01/09/2023	43,178	43,537
Total funds carried forward at 31/08/2024	33,372	43,178

The Notes to the Accounts form part of these Financial Statements.

Balance Sheet

	31/08/2024	31/08/2023
Current assets		
Cash at bank	36,268	42,414
Petty cash	764	764
Total current assets	37,032	43,178
Liabilities falling due within one year	3660	0
Net assets	33,372	43,178
The funds of the charity		
Unrestricted income funds	33,372	43,178
Total charity funds	33,372	43,178

The Notes to the Accounts form part of these Financial Statements.

Approved by the Trustees on 26th June 2025 and signed on their behalf by:

Katia Fonseca - Trustee

Aracele Danize De Luca - Trustee

Notes to the accounts

1. The financial statements have been prepared under the Charities Act 2011 together with FRS102(2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice: Accounting and Reporting by Charities {SORP(FRS 102)}.

1.2 There are no material uncertainties related to events or activities that cast significant doubt on the charity's ability to continue as a going concern.

1. Charitable activity expenditure includes:

	2024	2023
Faculty Fees	50,656	37,177
Fund raising	0	0
Rents	10,560	13,111
Materials and Admin.	1,798	682
Insurance	377	377
Teacher's training	0	0
Storage	2,719	2,335
Other	5,007	1,865
	55,547	55,547

2. Liabilities falling due within one year:

	2023	2022
Accruals for accountancy fees	1,020	
Accruals for rent	2,640	

3. In the year three Trustees received reimbursement of a total of £ 2,105.88 of expenses incurred on behalf of the Charity.

4. Prior period comparative statement of financial activities

	2023 (Unrestricted)	2022 (Unrestricted)
Income from		
Charitable activities	56,346	74,746
Total incoming resources	56,346	74,746
Resources expended Charitable activities	55,547	59,043
Total resources expended	55,547	59,043
Net income	799	15,703

Reconciliation of funds

Net funds brought forward at 01/09/2022	43,537	27,834
Total funds carried forward at 31/08/2023	43,178	43,537

BREACC – Brazilian Educational and Cultural Centre

Independent examiner's report to the trustees of BREACC – Brazilian Educational and Cultural Centre (registered charity 1087726)

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF BREACC – Brazilian Educational and Cultural Centre

I report on the accounts of the Trust for the year ended 31 August 2024.

Respective responsibilities of trustees and independent examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

My 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 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 statement below.

Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Vanusa de Aveiro BA Hons IBM, AAT
Accurate Complete Accounting Ltd
The Pagoda, 30 Avenue Road
Bournemouth, BH2 5SL
30th June 2025

Accounts



UK Registered Charity No.: 1087726
Office: Office: Flat 8, 45 Augustus Road. SW19 6LW
<http://www.breacc.org.uk>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

OBJECTIVES OF BREACC

The objectives of BREACC are to disseminate the Brazilian culture by teaching Portuguese as a heritage language and to help children to understand and respect other cultures and different ways of living.

BREACC is a secular, voluntary organisation funded by members of the Brazilian community in the UK. The school meets at the Waldegrave school, Fifth Cross Road, Twickenham, TW2 5HL, on Saturday mornings during school term times. In 2015, we opened a new branch in Bournemouth, Anglo Continental School 29-35, Wimborne RD, BH26NA

A full prospectus is available from BREACC's website www.BREACC.org.co.uk; BREACC's official site provides information in English as well as in Portuguese.

OFFICERS AND TRUSTEES OF BREACC

The following served as Committee Members, and hence as Trustees in the year ended 31 August 2017.

Katia Nogueira Moraes Peixoto Fonseca – Chairman

Aracele Di Lucca - Treasure

Glaysen Cunha – Secretary

Geovanna Celani - Trustee

All the above may be contacted c/o BREACC info@breacc.com or by post: BREACC, Flat 8, 45 Augustus Road. SW19 6LW.

2022 – 2023: REVIEW OF THE YEAR

ACTIVITIES AND EVENTS REPORT

The financial health of BREACC remains strong with a year-on-year increase. Despite the challenges posed by the pandemic, the organization has managed to slowly return to normal school life.

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The pandemic significantly impacted lives globally, altering routines, priorities, and responsibilities. One manifestation of this impact was the closure of BREACC St Albans, a centre that had been an essential part of the community. In September, the centre closed because the centre and coordinators, whose lives were changed by the pandemic, could no longer continue their roles. This change reflects broader trends of how the pandemic has led to revaluations of personal and professional commitments, often resulting in the closure or transformation of many community-focused organizations.

Membership has continued to grow in both the Richmond and Bournemouth Centres offsetting departures of a few members.

2022 - 2023 "Festa Junina" - Summer fair, the main event that brings substantial funds to our institution every year was a success with 500 people attending.

OPEN DAYS

Our termly Open Days continue to provide an effective way of attracting new members. The effective utilization of BREACC's online administrative system (Sales force) has streamlined the process and facilitated enrolment activities before, during and after new members' visits. Each open day has on average thirty children from new families interested in joining our school. Over half of this number attends and about one third decide to join.

OUR OFFER

Continuing with its approach based on Piaget's vision of constructivism, BREACC has furthered its commitment to developing a sense of identity in its children. This year, the annual theme was: **A little pieces of the world in Brazil**

First Term - A little pieces of Brazil in BREACC school.

Second Term - Telling and retelling stories

Third Term - Sewing cultural scraps

The children learned all the other influences that other countries culture around the world have in Brazilian culture. The importance of the differences that make us who we are – Brazilians and their mixtures. Construction of a patchwork quilt (symbolic)

All the projects are very dynamic with art, Theatre, music, dance and the rich Brazilian literature.



We are offering Teacher's training by bringing other professionals to share their knowledge with the teachers.

With partnership the University of Kingston, BREACC promotes training courses for teachers to other complementary Portuguese as Heritage Language schools in UK. Part of our mission is to help other Brazilian complementary language schools and new initiatives to develop their work to meet the demand of Brazilian community.

BREACC AND TEACHING TRAINING

This year BREACC and the teachers were involved and participated in many different online courses and constant training with our Educational Coordinator, about Portuguese as Heritage Language.

POLH UK

POLH UK is an association created from the union of Portuguese as Heritage Language initiatives in England. It is a non-profit entity, which aims to help complementary and heritage language schools in the Brazilian community.

The president of BREACC is a co-founded POLH UK registered association together with other directors of Portuguese complementary schools of Portuguese as heritage language. The Aim is to help the Brazilian schools in the UK. Our Bournemouth Director is the person that represents BREACC in the POLH UK.

CARNIVAL PARTY (FEB 2023)

(Brazilian Carnival rituals are strongly related to the music, dance, and use of costumes in African culture. In the African Motherland, natural objects such as feathers, bone, grass, beads, shells, etc. were frequently used to embellish tribal masks and costumes).

The party, which was closed to members only, allowed the groups to show their learning, celebrate and socialized with all school.

SUMMER FARE (JULY 2023)

Festa Junina is the annual Brazilian celebration which takes place in the middle of winter (in the southern hemisphere) and are most associated with the Brazilian North-eastern area, but celebrated in the whole of Brazil, mainly on the days following the Catholic feast of Saint



Anthony, John the Baptist and Saint Peter. These popular festivals not only coincide with the rainy seasons of most states in the northeast but they also provide the people with an opportunity to continue the tradition of giving thanks to Saint Peter and Saint John for the rain. They also celebrate rural life, the harvesting and feature typical clothing, food, dance (particularly "quadrilha", which is similar to square dancing), and music. It's a very important festival for the Brazilian calendar and it's full of folklore, which makes the party very popular in England particularly amongst children.

The event is also a chance to attract new families to join BREACC.

COMMUNICATIONS

Our communication channels continue to work well in connecting with existing and prospectus members. Our BREACC page on Facebook has passed to 3.7k followers and the Instagram 1672 followers, through our website (www.breacc.org.uk), prospectus families subscribe to attend our open days. Registered members are kept informed via the weekly newsletter bringing them information about events, calendar activities and homework tasks for the children.

We would like to thank our amazing marketing and media work group that is doing the amazing volunteer work.

ACKNOWLEDGEMENTS

We would like to thank the committee for the amazing voluntary work and everyone who contributed to our projects and events this year, small or large, because every contribution is extremely important to BREACC.

We would also like to thank all our existing members and welcome the new ones who have been supportive of our activities.

FUTURE PLANS

BREACC will continue to focus on the linguistic and cultural development of children, promoting training for teachers and the engagement of families in Brazilian culture, organising the most popular parties, such as Carnival and Festa Junina (the Summer Fare), as usual, while continuing to investigate new ways of raising funds to ensure our financial health so that our plans can be delivered.

Our main goals are to continue to protect and expand BREACC's financial health and profile.



RESERVES

RISK ASSESSMENT

The process of identifying the major risks, to which the charity is exposed, as identified by the Officers and Trustees, continues. The Officers and Trustees are committed to continuing this review of risks identified, and to making sure that their systems established to mitigate those risks are improved, where necessary.

PUBLIC BENEFIT

BREACC's activities are open to all. The Trustees are of the opinion that everyone may benefit from a greater understanding of Brazilian culture, of the Portuguese language, and from an increased understanding of different cultures and ways of living.

Katia Fonseca
Chairman
6th February 2024



Independent examiner's report to the trustees of BREACC – Brazilian Educational and Cultural Centre (registered charity 1087726)

I report to the Trustees on my examination of the accounts of BREACC – the Brazilian Educational and Cultural Centre for the year ended 31 August 2023. Respective responsibilities of trustees and examiner

As charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the 2011 Act and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Ashdown
Chartered Accountant
75 Brookville Road, London, SW6 7BH

29th June 2024



	2023	2022
Income from		
Charitable activities	56,346	74,746
Total incoming resources	56,346	74,746
Resources expended Charitable activities	55,547	59,043
Total resources expended	55,547	59,043
Net income	799	15,703

Reconciliation of funds

Net funds brought forward at 01/09/2022	43,537	27,834
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Total funds carried forward at 31/08/2023	43,178	43,537
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The Notes to the Accounts form part of these Financial Statements.

Balance Sheet

	31/08/2023	31/08/2022
Current assets		
Cash at bank	42,414	40,853
Petty cash	764	2,684
Total current assets	43,178	43,537
Liabilities falling due within one year	0	0
Net assets	43,178	43,537
The funds of the charity		
Unrestricted income funds	43,178	43,537
Total charity funds	43,178	43,537

The Notes to the Accounts form part of these Financial Statements.

Approved by the Trustees on 25 September 2023 and signed on their behalf by:

Katia Fonseca - Trustee

Aracele Danize De Luca - Trustee



Statement of Financial Activities

	2023 (Unrestricted)	2022 (Unrestricted)
Income from Charitable activities	56,346	74,746
Total incoming resources	56,346	74,746
Resources expended Charitable activities	55,547	59,043
Total resources expended	55,547	59,043
Net income	799	15,703
Reconciliation of funds		
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Total funds carried forward at 31/08/2023	43,178	43,537

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Balance Sheet

	<u>31/08/2023</u>	<u>31/08/2022</u>
Current assets		
Cash at bank	42,414	40,853
Petty cash	764	2,684
Total current assets	43,178	43,537
Liabilities falling due within one year	0	0
Net assets	43,178	43,537
The funds of the charity		
Unrestricted income funds	43,178	43,537
Total charity funds	43,178	43,537

The Notes to the Accounts form part of these Financial Statements.

Approved by the Trustees on 25 September 2023 and signed on their behalf by:

Katia Fonseca - Trustee

Aracele Danize De Luca - Trustee

Notes to the accounts

1. The financial statements have been prepared under the Charities Act 2011 together with FRS102(2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice: Accounting and Reporting by Charities {SORP(FRS 102)}.

1.2 There are no material uncertainties related to events or activities that cast significant doubt on the charity's ability to continue as a going concern.

2. Charitable activity expenditure includes:

	<u>2023</u>	<u>2022</u>
Faculty Fees	37,177	37,140
Fund raising	0	0
Rents	13,111	11,193
Materials and Admin.	682	4,736
Insurance	377	367
Teacher's training	0	0
Storage	2,335	2,291
Other	1,865	3,316
	<u>55,547</u>	<u>59,043</u>

3. Liabilities falling due within one year: No unpaid liabilities were known at the end of each year.

4. In the year two Trustees received reimbursement of a total of £ 275.51 of expenses incurred on behalf of the Charity.

5. Prior period comparative statement of financial activities

	2022 (Unrestricted)	2021 (Unrestricted)
Income from Charitable activities	74,746	30,688
Total incoming resources	74,746	30,688
Resources expended Charitable activities	59,043	32,836
Total resources expended	59,043	32,836
Net income	15,703	(2,148)
Reconciliation of funds		
Net funds brought forward at 01/09/2021	27,834	29,982
Total funds carried forward at 31/08/2022	43,537	27,834

BREACC – Brazilian Educational and Cultural Centre

Independent examiner's report to the trustees of BREACC – Brazilian Educational and Cultural Centre (registered charity 1087726)

I report to the Trustees on my examination of the accounts of Breacc – the Brazilian Educational and Cultural Centre for the year ended 31 August 2023.

Respective responsibilities of trustees and examiner

As charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the 2011 Act and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Ashdown
Chartered Accountant
75 Brookville Road, London, SW6 7BH

29 June 2024

Accounts



UK Registered Charity No.: 1087726
Office: Office: Flat 8, 45 Augustus Road. SW19 6LW
<http://www.breacc.org.uk>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

OBJECTIVES OF BREACC

The objectives of BREACC are to disseminate Brazilian culture by teaching Portuguese as a heritage language and to help children to understand and respect other cultures and different ways of living.

BREACC is a secular, voluntary organisation funded by members of the Brazilian community in the UK. The school meets at the Waldegrave school, Fifth Cross Road, Twickenham, TW2 5HL, on Saturday mornings during school term times. In 2015, we opened a new branch in Bournemouth, at the Littledown Youth Centre, Chaeside, Littledown, Bournemouth BH7 7DX and in September 2019 it opened another branch in St Albans Garden Fields JMI School, Townsend Drive, AL3 5RL, St Albans

A full prospectus is available from BREACC's website www.BREACC.org.co.uk; BREACC's official site provides information in English as well as in Portuguese.

OFFICERS AND TRUSTEES OF BREACC

The following served as Committee Members, and hence as Trustees in the year ended 31 August 2022.

Katia Nogueira Moraes Peixoto Fonseca – Chairman

Aracele Di Lucca - Treasure

Glaysen Cunha – Secretary

Geovanna Celani - Trustee

All the above may be contacted c/o BREACC info@BREACC.com or by post: BREACC, Flat 8, 45 Augustus Road. SW19 6LW.

2021 – 2022: REVIEW OF THE YEAR

ACTIVITIES AND EVENTS REPORT

The financial health of BREACC remains strong with a noticeable year-on-year increase in income since last year levels.



In September 2021 BREACC restarted in person classes post Covid in a new building at Waldegrave School.

Another area that has impacted our finance in 2021 - 2022 was the cancelation of our "Festa Junina" - Summer Fair, the main event that brings substantial funds to our institution every year.

We have been fortunate to create a healthy financial fund that has allowed us to survive the pandemic without using all the available back up funds we carefully saved over the years.

Given the parallel increase in BREACC's costs, it is important to control expenditures to keep its financial stability. Membership has continued to grow in both the Richmond and Bournemouth centres offsetting the departures of a few members.

We had to close two classes in St. Albans centre to reduce costs, but we managed to allocate and rearrange the classes according to the academic needs of the children. Our community engagement and fund-raising events have helped generate vital extra income to counter the rises in costs.

OPEN DAYS

Our termly Open Days continue to provide an effective way of attracting new members. The effective utilization of BREACC's online administrative system (Sales force) has streamlined the process and facilitated enrolment activities before, during and after new members' visits. Each open day has on average thirty children from new families interested in joining our school. Over half of this number attends and about one third decide to join.

OUR OFFER

Continuing with its approach based on Piaget's vision of constructivism, BREACC has furthered its commitment to developing a sense of identity in its children. This year, the annual theme was " Os cinco sentidos (the five senses)

1º: Audição e Olfato (Hearing and Smell)

2º: Tato e Paladar (Touch and Taste)

3º: Visão (Sight)

Children learned the language through out the music, the origin of indigenous herbs and food and the influences of other countries on Brazilian cuisine and culture, with new tastes, textures and sounds of the forest, animals and the rivers. All the projects are very dynamic with art, Theatre, music, dance and the rich literature of Brazil.

To involve parents with our mission, we promoted talks about Bilingualism and other subjects related to the children's educational development, Portuguese as a Heritage Language and Brazilian culture.



We are offering Teacher training by bringing other professionals to share their knowledge with our teachers.

In partnership the University of Kingston, BREACC promotes training courses for teachers to other complementary Portuguese as a Heritage Language schools in UK. Part of our mission is to help other Brazilian complementary language schools and new initiatives to develop their work to meet the demand of Brazilian community.

BREACC AND TEACHING TRAINING

This year BREACC and the teachers were involved and participated in many different subjects, talks about Portuguese as a Heritage Language, the consequences of the pandemic time in teachers work, new guidelines, etc.

All this has been done in partnership with Brazilian Consulate in London, Brazilian Embassy and POLH UK.

POLH UK

POLH UK is an association created from the union of Portuguese as a Heritage Language initiatives in England. It is a non-profit entity, which aims to help complementary and heritage language schools in the Brazilian community.

The president of BREACC is a co-founder of POLH UK registered association together with other directors of Portuguese complementary schools of Portuguese as a Heritage Language. The aim is to help all Brazilian schools in the UK.

CARNIVAL PARTY (FEB 2022)

Brazilian Carnival rituals are strongly related to the music, dance, and use of costumes in African culture. In the African Motherland, natural objects such as feathers, bone, grass, beads, shells, etc. were frequently used to embellish tribal masks and costumes.

The party allowed groups to show their learning, and celebrate and socialize with all the school.

GCSE RESULTS

BREACC students continue to excel in their exams: one of our students who took their Portuguese GCSE this academic year passed with grade A.

COMMUNICATIONS

Our communication channels continue to work well in connecting with existing and prospectus members. Our BREACC page on Facebook reaches more than 3,700 followers and the Instagram page has 1672 followers. Through our website (www.BREACC.org.uk), prospectus families subscribe to attend our open days. Registered members are kept informed via the weekly newsletter bringing them information about events, calendar



activities and homework tasks for the children. BREACC tube, our channel on UTube, is back to life.

We would like to thanks our amazing marketing and media work group that is doing this amazing volunteer work.

ACKNOWLEDGEMENTS

We would like to thank the committee for the amazing voluntary work and everyone who contributed to our projects and events this year, small or large, because every contribution is extremely important to BREACC.

Aracele, our new treasure, is doing brilliant work for the charity.

We would also like to thank all our existing members and welcome the new ones who have been supportive of our activities.

FUTURE PLANS

BREACC will continue to focus on the linguistic and cultural development of children, promoting training for teachers and the engagement of families in Brazilian culture, organising the most popular parties, such as Carnival and Festa Junina (the Summer Fare), as usual, while continuing to investigate new ways of raising funds to ensure our financial health so that our plans can be delivered.

Our main goals are to continue to protect and expand BREACC's financial health and profile.

RESERVES

Reserves at 31 August 2022 were £43,537 (2021: £27,834). All reserves are held for the future development of BREACC.

RISK ASSESSMENT

The process of identifying the major risks, to which the charity is exposed, as identified by the Officers and Trustees, continues. The Officers and Trustees are committed to continuing this review of risks identified, and to making sure that their systems established to mitigate those risks are improved, where necessary.

PUBLIC BENEFIT

BREACC's activities are open to all. The Trustees are of the opinion that everyone may benefit from a greater understanding of Brazilian culture, of the Portuguese language, and from an increased understanding of different cultures and ways of living.

Katia Fonseca Chairman 15 April 2023



Independent examiner's report to the trustees of BREACC – Brazilian Educational and Cultural Centre (registered charity 1087726)

I report to the Trustees on my examination of the accounts of Breacc – the Brazilian Educational and Cultural Centre for the year ended 31 August 2022.

Respective responsibilities of trustees and examiner

As charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the 2011 Act and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Ashdown
Chartered Accountant
75 Brookville Road, London, SW6 7BH

15 April 2023



Statement of Financial Activities

	2022 (Unrestricted)	2021 (Unrestricted)
Income from charitable activities	<u>74,746</u>	<u>30,688</u>
Total incoming resources	74,746	30,688
Resources expended on charitable activities	<u>59,043</u>	<u>32,836</u>
Total resources expended	59,043	32,836
Net income	15,703	(2,148)
Reconciliation of funds		
Net funds brought forward at 01/09/2021	27,834	29,982
Total funds carried forward at 31/08/2022	43,537	27,834



Balance Sheet

	<u>31/08/2022</u>	<u>31/08/2021</u>
Current assets		
Cash at bank	40,853	27,498
Petty cash	2,684	336
Total current assets	43,537	27,834
Liabilities falling due within one year	0	0
Net assets	43,537	27,834
The funds of the charity		
Unrestricted income funds	43,537	27,834
Total charity funds	43,537	27,834

The Notes to the Accounts form part of these Financial Statements

Approved by the Trustees on 15 April 2023 and signed on their behalf by:

Katia Fonseca - Trustee

Aracele Danize De Luca - Trustee



Notes to the accounts

1. The financial statements have been prepared under the Charities Act 2011 together with FRS102(2016) as the applicable accounting standard and the 2016 version of the Statement of Recommended Practice: Accounting and Reporting by Charities {SORP(FRS 102)}.

1.2 There are no material uncertainties related to events or activities that cast significant doubt on the charity's ability to continue as a going concern.

2. Charitable activity expenditure includes:

	<u>2022</u>	<u>2021</u>
Faculty Fees	37,140	22,413
Fund raising	0	0
Rents	11,193	1,694
Materials and Admin.	4,736	5,769
Insurance	367	367
Teacher's training	0	0
Storage	2,291	2,296
Other	3,316	197
	<u>59,043</u>	<u>32,836</u>

3. Cash at Bank

Deposit at CAF Bank	40,853	27,498
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4. Liabilities falling due within one year: No unpaid liabilities were known at the end of each year.

5. In the year two Trustees received reimbursement of a total of £ 728.25 of expenses incurred on behalf of the Charity.



6. Prior period comparative statement of financial activities

	2021 (Unrestricted)	2020 (Unrestricted)
Income from Charitable activities	<u>30,688</u>	<u>57,735</u>
Total incoming resources	30,688	57,735
Resources expended Charitable activities	<u>32,836</u>	<u>59,534</u>
Total resources expended	32,836	59,534
Net income	(2,148)	(1,799)

Reconciliation of funds

Net funds brought forward at 01/09/2020	29,982	31,781
Total funds carried forward at 31/08/2021	27,834	29,982



Accounts



UK Registered Charity No.: 1087726
Office: Office: Flat 8, 45 Augustus Road. SW19 6LW
<http://www.breacc.org.uk>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

OBJECTIVES OF BREACC

The objectives of BREACC are to disseminate Brazilian culture by teaching Portuguese as a heritage language and to help children to understand and respect other cultures and different ways of living.

BREACC is a secular, voluntary organisation funded by members of the Brazilian community in the UK. The school meets at the Waldegrave School, Fifth Cross Road, Twickenham, TW2 5HL, on Saturday mornings during school term times. In 2015, we opened a new branch in Bournemouth, at the Littledown Youth Centre, Chaeside, Littledown, Bournemouth BH7 7DX and in September 2019 it has opened another branch in St Albans Garden Fields JMI School, Townsend Drive, AL3 5RL, St Albans

A full prospectus is available from BREACC's website www.BREACC.org.co.uk; BREACC's official site provides information in English as well as in Portuguese.

OFFICERS AND TRUSTEES OF BREACC

The following served as Committee Members, and hence as Trustees in the year ended 31 August 2021.

Katia Nogueira Moraes Peixoto Fonseca – Chairman

Fabiana Teixeira - Treasurer

Glaysen Cunha – Secretary

All the above may be contacted c/o BREACC info@breacc.com or by post: BREACC, Flat 8, 45 Augustus Road. SW19 6LW.

2020 – 2021: REVIEW OF THE YEAR

ACTIVITIES AND EVENTS REPORT

The financial health of BREACC remains strong though income was reduced in 2020 – 2021 because of the impact of COVID.

In September 2021 BREACC started classes meeting in person again in a new building at Waldegrave School.



Another area that has impacted finances in 2020 - 2021 was the cancelation of our "Festa Junina" - Summer Fair, the main event that brings substantial funds to our institution every year.

We have been fortunate to create a healthy financial fund that has allowed us to survive the pandemic without using all the available back up funds we carefully saved over the years.

Given the parallel increase in BREACC's costs, it is important to control expenditures to keep its financial stability. Membership has continued to grow in both the Richmond and Bournemouth and St Albans centres offsetting departures of a few members.

We had to close two classes in St. Albans centre to reduce the costs, but we managed to allocate and rearrange the classes according to the academic needs of the children. Our community engagement and fund-raising events have helped generate vital extra income to counter the rises in cost.

OPEN DAYS

Our termly Open Days continue to provide an effective way of attracting new members. The effective utilization of BREACC's online administrative system (Sales Force) has streamlined the process and facilitated enrolment activities before, during and after new members' visits. Each open day has on average thirty children from new families interested in joining our school. Over half of this number attends and about one third decide to join.

OUR OFFER

Continuing with its approach based on Piaget's vision of constructivism, BREACC has furthered its commitment to developing a sense of identity in its children. This year, the annual theme was "Diversidade cultural, uma viagem a linha do tempo" (Cultural diversity, a travel in the time line):

1º: Contar, cantar e encantar (Tell, sing and enchant)

The children learned the language through out the literature and music. Knowledge and appropriation of Brazilian culture

2º: Mulheres à frente do seu tempo. (Women ahead of their time)

We studied the women literature, music, art and culture from Brazil, identifying the important and great women who changed Brazilian history in different areas.

3º: A minha história é do tamanho do mundo (My story is the size of the world)

We brought a conversation between parent's life stories with the bilingual's children stories, who live in outside Brazil but who carry all their parents' heritage.

To involve parents with our mission, we promoted talks about Bilingualism and other subjects related to children's educational development, Portuguese as Heritage Language and Brazilian culture.

We offer teacher training by bringing other professionals to share their knowledge with our teachers. In partnership the University of Kingston BREACC promotes training courses for



teachers to other Portuguese as Heritage Language schools in the UK. Part of our mission is to help other Brazilian language schools with new initiatives to develop their work to meet the demand of Brazilian community.

Unfortunately this training to our teachers and other schools had to be online during the pandemic.

BREACC AND TEACHING TRAINING

This year BREACC and its teachers were involved and participated in many different lives, talking about Portuguese as Heritage Language and the consequences of the pandemic time on teachers work.

BREACC has worked in partnership with Brazilian Consulate in London, the Brazilian Embassy and POLH UK.

POLH UK

POLH UK is an association created from the union of Portuguese as Heritage Language initiatives in England. It is a non-profit entity, which aims to help complementary and heritage language schools in the Brazilian community.

The president of BREACC is a co-founder of POLH UK, a registered association, who, together with other directors of Portuguese complementary schools of Portuguese as heritage language aims to help Brazilian schools in the UK.

CARNIVAL PARTY (FEB 2021)

This year, the Carnival celebration had a special theme, "As mulheres a frente do seu tempo" (Women ahead of their time).

We celebrated the great women work in Brazilian history, from different areas, as a music, literature and music, including Chiquinha Gonzaga and Carmen Miranda.

The party was online, and all the children were dressed according to their class theme. It was amazing to see the engagement of the parents during this term and Carnival Party.

(Brazilian Carnival rituals are strongly related to the music, dance, and use of costumes in African culture. In the African Motherland, natural objects such as feathers, bone, grass, beads, shells, etc. were frequently used to embellish tribal masks and costumes).

The party, which was open to members only, allowed the groups to show their learning, and to celebrate and socialize with the whole school.

SUMMER FARE (JULY 2021)

Because of the COVID-19 pandemic we had to restrict the summer fair to only children and parents but were still able to offer children an experience of this traditional celebration.

(Festa Junina)



Festa Junina is the annual Brazilian celebration which takes place in the middle of winter (in the southern hemisphere) and are most associated with the Brazilian North-eastern area, but celebrated in the whole of Brazil, mainly on the days following the Catholic feast of Saint Anthony, John the Baptist and Saint Peter. These popular festivals not only coincide with the rainy seasons of most states in the northeast but they also provide the people with an opportunity to continue the tradition of giving thanks to Saint Peter and Saint John for the rain. They also celebrate rural life, the harvesting and feature typical clothing, food, dance (particularly "quadrilha", which is similar to square dancing), and music. It is a very important festival for the Brazilian calendar and it's full of folklore, which makes the party very popular in England particularly amongst children. The event is also a chance to attract new families to join BREACC.

GCSE RESULTS

BREACC students continue to excel in their exams: one of our students who took their Portuguese GCSE this academic year passed with grade A.

COMMUNICATIONS

Our communication channels continue to work well in connecting with existing and prospective members. Our BREACC page on Facebook has passed more than three thousand and two hundred followers and our Instagram page has more than a thousand followers. Through our website (www.breacc.org.uk), prospective families subscribe to attend our open days. Registered members are kept informed via the weekly newsletter bringing them information about events, calendar activities and homework tasks for the children.

In addition, BREACC tube, our channel on UTube, is back to life.

ACKNOWLEDGEMENTS AND THANKS

We would like to thank the committee for the amazing voluntary work and everyone who contributed to our projects and events this year, small or large, because every contribution is extremely important to BREACC.

This year our special thanks go for Fabiana Teixeira (Trustee and Treasurer) for her amazing and dedicated voluntary work for our institution.

Fabiana Teixeira is finishing her long journey in BREACC this year: she has worked as a volunteer in BREACC for more than 10 years

We would also like to thank all our existing members and welcome the new ones who have been supportive of our activities.

FUTURE PLANS

BREACC will continue to focus on the linguistic and cultural development of children, promoting training for teachers and the engagement of families in Brazilian culture, organising the most popular parties, such as Carnival and Festa Junina (the Summer Fare),



as usual, while continuing to investigate new ways of raising funds to ensure our financial health so that our plans can be delivered.

Our main goals are to continue to protect and expand BREACC's financial health and profile.

GOING CONCERN

BREACC is funded solely by parental contributions and is not dependent on any external grant awarding bodies. The Trustees of BREACC are therefore that BREACC can continue as a going concern for as long as the Brazilian community values its heritage.

RESERVES

Reserves at the year-end were £27,834 (2020: £29,982) representing some 6 months of a normal year's expenditure.

RISK ASSESSMENT

The process of identifying the major risks, to which the charity is exposed, as identified by the Officers and Trustees, continues. The Officers and Trustees are committed to continuing this review of risks identified, and to making sure that their systems established to mitigate those risks are improved, where necessary.

PUBLIC BENEFIT

BREACC's activities are open to all. The Trustees are of the opinion that everyone may benefit from a greater understanding of Brazilian culture, of the Portuguese language, and from an increased understanding of different cultures and ways of living.

Katia Fonseca
Chairman
21 June 2022



BREACC – Brazilian Educational and Cultural Centre

Independent examiner's report to the trustees of BREACC – Brazilian Educational and Cultural Centre (registered charity 1087726)

I report to the Trustees on my examination of the accounts of Breacc – the Brazilian Educational and Cultural Centre for the year ended 31 August 2021.

Respective responsibilities of trustees and examiner

As charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the 2011 Act and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Ashdown
Chartered Accountant
75 Brookville Road, London, SW6 7BH

21 June 2022



Statement of Financial Activities

	2021 (Unrestricted)	2020 (Unrestricted)
Income from Charitable activities	30,688	57,735
Total incoming resources	30,688	57,735
Resources expended Charitable activities	32,836	59,534
Total resources expended	32,836	59,534
Net income	(2,148)	(1,799)
Reconciliation of funds		
Net funds brought forward at 01/09/2020	29,982	31,781
Total funds carried forward at 31/08/2021	27,834	29,982



Balance Sheet

	<u>31/08/2021</u>	<u>31/08/2020</u>
Current assets		
Cash at bank	27,498	29.695
Petty cash	336	287
Total current assets	27,834	29,982
Liabilities falling due within one year	0	0
Net assets	27,834	29,982
The funds of the charity		
Unrestricted income funds	27,834	29,982
Total charity funds	27,834	29,982

The Notes to the Accounts form part of these Financial Statements. Approved by the Trustees on 25 September 2021 and signed on their behalf by:

Katia Fonseca - Trustee

Fabiana Teixeira - Trustee



Notes to the accounts

1. The financial statements have been prepared under the Charities Act 2011 together with FRS102(2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice: Accounting and Reporting by Charities {SORP(FRS 102)}.

1.2 There are no material uncertainties related to events or activities that cast significant doubt on the charity's ability to continue as a going concern.

2. Charitable activity expenditure includes:

	<u>2021</u>	<u>2020</u>
Faculty Fees	22,413	36,155
Fund raising	0	1,701
Rents	1,694	10,945
Materials and Admin.	5,769	4,615
Insurance	367	0
Teacher's training	100	1,894
Storage	2,296	2,015
Other	197	2,209
	<u>32,836</u>	<u>59,534</u>

3. Cash at Bank

Deposit at CAF Bank	27,498	29,695
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4. Liabilities falling due within one year: No unpaid liabilities were known at the end of each year.

5. Transactions with Related Parties: in the year One Trustees received £625 for his services as faculty members. These amounts were paid at the same rate as received by other faculty members. In the year two Trustees received reimbursement of a total of £178 of expenses incurred on behalf of the Charity.



6. Prior period comparative statement of financial activities:

	2021 (Unrestricted)	2020 (Unrestricted)
Income from Charitable activities	30,688	57,735
Total incoming resources	30,688	57,735
Resources expended Charitable activities	32,836	59,534
Total resources expended	38,836	59,534
Net income	(2,148)	(1,799)
Reconciliation of funds		
Net funds brought forward at 01/09/2019	29,982	31,781
Total funds carried forward at 31/08/2020	27,834	29,982

Accounts



UK Registered Charity No.: 1087726
Office: Flat 8, 45 Augustus Road. SW19 6LW
<http://www.breacc.org.uk>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020

OBJECTIVES OF BREACC

The objectives of BREACC are to disseminate the Brazilian culture by teaching Portuguese as a heritage language and to help children to understand and respect other cultures and different ways of living.

BREACC is a secular, voluntary organisation funded by members of the Brazilian community in the UK. The school meets at the St James' School, 260 Stanley Road, Twickenham, London, TW2 5NP, on Saturday mornings during school term times. In 2015, we opened a new branch in Bournemouth, at the Littledown Youth Centre, Chaeside, Littledown, Bournemouth BH7 7DX and in September 2019 it has opened another branch in St Albans Garden Fields JMI School, Townsend Drive, AL3 5RL, St Albans

A full prospectus is available from BREACC's website www.BREACC.org.co.uk; BREACC's official site provides information in English as well as in Portuguese.

OFFICERS AND TRUSTEES OF BREACC

The following served as Committee Members, and hence as Trustees in the year ended 31 August 2020.

Katia Nogueira Moraes Peixoto Fonseca – Chairman

Fabiana Teixeira - Treasurer

Glaysen Cunha – Secretary

All the above may be contacted c/o BREACC info@breacc.com or by post: BREACC, Flat 8, 45 Augustus Road. SW19 6LW.

2019 – 2020: REVIEW OF THE YEAR

ACTIVITIES AND EVENTS REPORT

The financial health of BREACC remains strong, strengthening consistently since 2012. 2019 - 2020 saw BREACC's income reach its highest levels, giving us confidence to expend and open our third centre in the UK.



Due to the COVID-19 pandemic we had to suspend our lessons in the school in March 2020 until September, but we managed to have online classes during this period, fortunately we never stopped our lessons. However we decided to cut the class length from 2 hours to 1 hour due to the pressures of the home schooling for both parents and children, This decision also allowed us to cut our membership price by half to assist our members. Despite the price cut, many parents cancelled their membership at all 3 Centres.

Another area that has impacted our finances in 2020 was the cancelation of our "Festa Junina" - Summer Fair, the main event that brings substantial funds to our institution every year.

We have been fortunate to have created a healthy financial fund that has allowed us to survive the pandemic without using all the available back up funds we carefully saved over the years.

Given the parallel increase in BREACC's costs, it is important to control expenditures to ensure financial stability. Membership has continued to grow across the Richmond and Bournemouth and St Albans centres offsetting departures of a few members. Our community engagement and fund-raising events have helped generate vital extra income to counter the rises in costs.

The Chairperson, Katia Fonseca has stopped teaching in September 2019. since that she remains only as a Chairperson for BREACC.

OPEN DAYS

Our termly Open Days continue to provide an effective way of attracting new members. The effective utilization of BREACC's online administrative system (Sales Force) has streamlined the process and facilitated enrolment activities before, during and after new members' visits. Each open day has on average thirty children from new families interested in joining our school. Over half of this number attends and about one third decide to join.

OUR OFFER

Continuing with its approach based on Piaget's vision of constructivism, BREACC has furthered its commitment to developing a sense of identity in its children. This year, the annual theme was "A integração entre o homem e a natureza" (The integration of man and nature)

- A beleza da Fauna Brasileira (The beauty of Brazilian's Fauna)
- A flora e sua diversidade - (The flora and its diversity)
- Consciencia ambiental: um passo para o futuro (Environmental awareness: a step towards the future)



This was achieved looking at the balance of humans, nature and their habitat, the resources of the Amazon Forest through activities such as science, music, folk and books. We looked at the natural resources used by the native Brazilian people such as plants, herbs as medication, food and art.

To involve parents with our mission, we promoted talks about Bilingualism and others subjects related to the children's educational development, Portuguese as Heritage Language and Brazilian culture.

We are offering Teacher training by bringing in other professionals to share their knowledge with the teachers. In partnership with the University of Kingston, BREACC promotes training courses for teachers who offer Portuguese as a Heritage Language at schools in UK. Part of our mission is to help other Brazilian complementary language schools and new initiatives to develop their work to meet the demand of the Brazilian community.

Unfortunately, this year we couldn't offer any onsite training to our teachers and other schools because of the COVID pandemic restrictions that started in March.

Teacher training in this year:

- Teaching Portuguese as a Heritage Language (online course)

Institution: Papo de Profe - BRAZIL

Teachers from all three centres, Twickenham, Bournemouth and St Albans, attended

May/2020 - Modulo 1

- Concepts of heritage language
- Factors that influence the learning of the heritage language
- Heritage language tripod

May-June/2020 - Modulo 2

- Introduction of active methodologies
- Active methodology for teaching POLH / PLH

July-August/2020 - Modulo 3

- Teaching resources for teaching POLH / PLH
- Applicability of didactic resources for teaching POLH / PLH case studies



Important Highlights

BREACC was the winner of the Brazilian Press Ward UK 2019.

Category: Community Event (Brazilian Summer Fair/ for the second time)

Focus Brazil

The school hosted the Portuguese as Heritage Language Conference, part of Focus Brazil, and a Brazilian annual event. The event consisted on discussions of Education and Portuguese Language with Brazilian professionals from Belgian, Austria, Germany, Brazil and England.

POLH UK

POLH UK is an association created from the union of Portuguese as Heritage Language initiatives in England. It is a non-profit entity, which aims to help complementary and heritage language schools in the Brazilian community.

The president of BREACC is a co-founder of POLH UK registered association together with other directors of Portuguese complementary schools of Portuguese as heritage language. The Aim is to help the Brazilian schools in the UK.

CARNIVAL PARTY (FEBRUARY 2020)

This year, the Carnival celebration had a special theme, "Mãe Natureza - Fauna e Flora" (Mother Nature - Fauna and Flora).

The Teachers and children made their own costumes and participated in a samba school parade. The plot of the samba school was The Enchanted Kingdom of Mother Nature against Evil by the Salgueiro Samba School of Rio de Janeiro. Each class dressed in costumes representing the flora, fauna and folk characters of the Brazilian forest.

(Brazilian Carnival rituals are strongly related to the music, dance, and use of costumes in African culture. In the African Motherland, natural objects such as feathers, bone, grass, beads, shells, etc. were frequently used to embellish tribal masks and costumes).

The party, which was open to members only, allowed the groups to show their learning, celebrate and socialize across the whole school.

SUMMER FARE (JULY 2020)

Due to the COVID-19 pandemic we had to suspend the Summer Fair in July, but we offered the children an online experience of this traditional celebration. (Festa Junina)

Festa Junina is the annual Brazilian celebration which takes place in the middle of winter (in the southern hemisphere) and is mostly associated with the Brazilian North-Eastern area, but which is celebrated in the whole of Brazil, mainly on the days following the Catholic



feasts of St Anthony, St John the Baptist and St Peter. These popular festivals not only coincide with the rainy seasons of most states in the northeast but they also provide the people with an opportunity to continue the tradition of giving thanks to St Peter and St John for the rain. They also celebrate rural life and the harvest, and feature typical clothing, food, dances (particularly the "quadrilha", which is similar to square dancing), and music. It's a very important festival in the Brazilian calendar and it's full of folklore, which makes the party very popular in England particularly amongst children.

The event is also a chance to attract new families to join BREACC.

GCSE RESULTS

BREACC students continue to excel in their exams: one of our students who took their Portuguese GCSE this academic year passed with grade 8.

COMMUNICATIONS

Our communication channels continue to work well in connecting with existing and prospective members. Our BREACC page on Facebook has more than three thousand two hundred followers and our Instagram page has more than a thousand followers. Through our website (www.breacc.org.uk), prospective families subscribe to attend our open days. Registered members are kept informed via the weekly newsletter bringing them information about events, calendar activities and homework tasks for the children. In addition, the BREACC tube, our channel on U Tube, is back to life.

ACKNOWLEDGEMENTS AND THANKS

We would like to thank everyone who contributed to our projects and events this year, small or large, because every contribution is extremely important to BREACC.

We offer a special thank you to the Committee for their voluntary teamwork to maintain the standards of BREACC.

We would also like to thank all our existing members and welcome the new ones who have been supportive of our activities.

FUTURE PLANS

BREACC will continue to focus on the linguistic and cultural development of children, promoting training for teachers and the engagement of families in Brazilian culture, organising the most popular parties, such as Carnival and Festa Junina (the Summer Fare), as usual, while continuing to investigate new ways of raising funds to ensure our financial health so that our plans can be delivered.

Our main goals are to continue to protect and expand BREACC's financial health and profile.



RESERVES

At 31 August 2020 Breacc had reserves of £29,982 equivalent to 5 months of recurring expenditure (2019 figures: £31,781: 9 months). All funds raised and contributed are held for the benefit of the pupils of the school

RISK ASSESSMENT

The process of identifying the major risks, to which the charity is exposed, as identified by the Officers and Trustees, continues. The Officers and Trustees are committed to continuing this review of risks identified, and to making sure that their systems established to mitigate those risks are improved, where necessary.

PUBLIC BENEFIT

BREACC's activities are open to all. The Trustees are of the opinion that everyone may benefit from a greater understanding of Brazilian culture, of the Portuguese language, and from an increased understanding of different cultures and ways of living.

Katia Fonseca
Chairman
28 May 2021



Breacc – Brazilian Educational and Cultural Centre

Independent examiner's report to the trustees of Breacc – Brazilian Educational and Cultural Centre (registered charity 1087726)

I report to the Trustees on my examination of the accounts of Breacc – the Brazilian Educational and Cultural Centre for the year ended 31 August 2020.

Respective responsibilities of trustees and examiner

As charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the 2011 Act and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Ashdown
Chartered Accountant
75 Brookville Road, London, SW6 7BH

28 May 2021



Statement of Financial Activities for the year ended 31 August 2020

	2020 (Unrestricted)	2019 (Unrestricted)
Income from Charitable activities	57,735	47,361
Total incoming resources	57,735	47,361
Resources expended Charitable activities	59,534	43,077
Total resources expended	59,534	43,077
Net (expenditure)/ income	(1,799)	4,284
Reconciliation of funds		
Net funds brought forward at 01/09/2019	31,781	27,497
Total funds carried forward at 31/08/2020	29,982	31,781



Balance Sheet at 31 August 2020

	<u>31/08/2020</u>	<u>31/08/2019</u>
Current assets		
Cash at bank	29,695	31,685
Petty cash	287	96
Total current assets	29,982	31,781
Liabilities falling due within one year	0	0
Net assets	29,982	31,781
The funds of the charity		
Unrestricted income funds	29,982	31,781
Total charity funds	29,982	31,781

The Notes to the Accounts form part of these Financial Statements.

Approved by the Trustees on 28 May 2021 and signed on their behalf by:

Katia Fonseca - Trustee

Fabiana Teixeira - Trustee



Notes to the accounts

1. The accounts (financial statements) have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

1.2 The trustees consider that the charity constitutes a public benefit entity as defined by FRS 102 and consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. Charitable activity expenditure includes:

	<u>2020</u>	<u>2019</u>
Faculty Fees	36,155	23,129
Fund raising	1,701	4,309
Rents	10,945	9,490
Materials and Administration	4,615	1,944
Teacher's training	1,894	1,459
Storage	2,015	1,586
Other	2,209	1,160
	<u>59,534</u>	<u>43,077</u>

3. Cash at Bank

Deposit at CAF Bank	29,695	31,685
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4. Liabilities falling due within one year: No unpaid liabilities were known at the end of each year.

5. Transactions with Related Parties: in the year two Trustees received £2,408 and £192 respectively for their services as faculty members. These amounts were paid at the same rate as received by other faculty members. In the year two Trustees received reimbursement of a total of £1,204 of expenses incurred on behalf of the Charity.



Notes to the accounts (continued)

6. Prior period comparative statement of financial activities:

	2019 (Unrestricted)	2018 (Unrestricted)
Income from Charitable activities	47,361	41,163
Total incoming resources	47,361	41,163
Resources expended Charitable activities	43,077	35,694
Total resources expended	43,077	35,694
Net income	4,284	5,469
Reconciliation of funds		
Net funds brought forward at 01/09/2019	27,497	22,028
Total funds carried forward at 31/08/2020	31,781	27,497