



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
	<hr/> 59,043	<hr/> 32,836

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

