



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](http://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](mailto: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](http://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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Unrestricted income funds	43,178	43,537
Total charity funds	<b>43,178</b>	<b>43,537</b>

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**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)**

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#### **Respective responsibilities of trustees and examiner**

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