

BROUGHTON COMMUNITY ACTION

England & Wales · Charity number 1153342

Details

Status Registered

Legal form CIO

Registered 2013-08-12

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

Contact

Address More+
36 Parton Road
Aylesbury
Buckinghamshire
HP20 1NG

Phone 01296423729

Email admin@morebroughton.org

Website www.morebroughton.org

Activities

Objects: 1) TO BENEFIT THE RESIDENTS OF BROUGHTON, AYLESBURY AND THE SURROUNDING NEIGHBOURHOOD AND TO PROVIDE FACILITIES FOR INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECTIVE OF IMPROVING THE QUALITY OF LIFE FOR THE RESIDENTS 2) TO ADVANCE THE CHRISTIAN FAITH AMONGST THE PEOPLE OF BROUGHTON, AYLESBURY AND THE SURROUNDING AREA.

Activities: Our purpose is to provide a welcoming place for the people of Broughton. The setting is a well-presented coffee shop run by around 20 volunteers. We are primarily a meeting place in the community, especially those who are lonely or in need, and host regular activities for a number of groups. The shop acts as an outlet for the Aylesbury Trussell Trust food bank .

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£40,410	£46,331	-	-
2024-12-31	£56,822	£45,948	-	-
2023-12-31	£31,226	£43,134	-	-
2022-12-31	£38,582	£43,956	-	-
2021-12-31	£35,945	£26,066	-	-

Trustees

Name	Role	Appointed
Mark Harper	Chair	2013-07-23
Andrew Coleman		2022-09-26
CHRIS MEDLEY		2013-07-23
Catherine Gouldstone		2024-01-22
JULIA CAROLINE WHEELER		2013-07-23
Martin West		2025-07-15
Rev Christopher Stephen Hunt		2025-02-10
SUSAN LILIAN BECKER		2013-07-23

BROUGHTON COMMUNITY ACTION

England & Wales - Charity number 1153342

Accounts



Broughton Community Action

Annual Report and End of Year Financial Statements

Year ending 31 December 2025

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Name of the Charity and any other name by which a charity makes itself known

Broughton Community Action operating as more⁺ community coffee shop.

Registered Charity number: 1153342

more⁺

36 Parton Road
Aylesbury
Buckinghamshire
HP20 1NG

Charity Trustees

Susan Becker (Secretary) – Appointed 23 July 2013

Andrew Coleman (ex-officio) – Appointed 26 September 2022

Catherine Gouldstone – Appointed 22 January 2024

Mark Harper (Chairman) – Appointed 23 July 2013

Rev. Chris Hunt (ex-officio) – Appointed 10 February 2025

Chris Medley (Treasurer) – Appointed 23 July 2013

David Thompson – Resigned 10 February 2025

Martin West – Appointed 15 July 2025

Julia Wheeler – Appointed 23 July 2013

Independent Examiner

Agnieszka Białostocka, MAAT
11 Chaplin Grove
Crownhill
Milton Keynes
MK8 0DQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is established as a Charitable Incorporated Organization under a constitution adopted on 12th August 2013. The Trustees are responsible for the management and administration of the charity. The day-to-day running of the charity is delegated to a Café Manager, who is an employee of the charity, and coordinates our volunteer shift leaders.

Organizational Structure

Broughton Community Action was established by Broughton Church (now known as Kingsbrook and Broughton Church) which is a parish within the Anglican Diocese of Oxford. Trustees include the Vicar and both Churchwardens who are ex-officio by virtue of their position within the church. One Churchwarden has chosen not to take up their position as ex-officio Trustee. There must be not less than two nor more than six appointed Trustees. At least two of the appointed Trustees must be members of the Parochial Church Council. During 2025 there was one part-time Manager and a cleaner who comes in after hours on days the café is open.

Recruitment and Appointment of new Charity Trustees

Under the constitution new members are appointed to fill vacancies by the Trustees. Induction of new members to the work of the charity is carried out by the Chairman, Manager, and other Trustees as appropriate.

Risk Management

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

Currently we have a practical approach to Risk Management so that, in the event of a major event, the charity could continue to operate in accordance with the charity's objectives.

The charity has robust procedures in place to ensure we observe best practice in relation to Health and Safety with particular emphasis on food hygiene and currently have a 5-star rating which was awarded following an inspection by Environmental Health. We also have in place procedures to minimize the risk of major fraud or error and regularly review further risks including financial, operations, safeguarding, data protection and environmental risks.

The Trustees have paid due regard to the Charity Commission guidance on public benefit issued 14th February 2014.

OBJECTIVES AND ACTIVITIES

The constitution specifies that the objectives of the charity are:

1. To benefit the residents of Broughton, Aylesbury and the surrounding neighbourhood and to provide facilities for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large without distinction of sex, sexual orientation, race or of political, religious or other opinions in the interests of social welfare and with the objective of improving the quality of life for the residents.
2. To advance the Christian faith amongst the people of Broughton, Aylesbury and the surrounding area.

Charitable activities

The café remains an important venue for local people to meet for good companionship with coffee, tea, cakes or bacon rolls. In 2025 we have added "specials", such as crêpes, that are available on certain days. There are several who enjoy playing board games or browsing for second-hand books. The charity is closely linked to Kingsbrook and Broughton Church which has hosted many activities including regular prayer meetings and Christmas services.

There is a dedicated team of volunteers and shift leaders who work very hard to provide a safe, welcoming atmosphere and excellent service. Visitors to the café continue to comment on the friendliness of staff and their willingness to take time to listen. We have taken on a few people who needed work experience in a supportive environment. This has sometimes been challenging but we are pleased to offer opportunities to people who need this step to make progress in their lives.

The Trustees are very grateful to the large number of people who ensure the charity has continued to operate successfully and expand the activities. We are especially thankful to Matt Drysdale who has coordinated the day-to-day operation of the café. During the year several new volunteers have joined us and become valuable members of the team. We also thank the volunteers who moved on.

The Trustees have been exploring ways to increase the use of our premises and extend the times we can open.

In 2025 we continued opening on Saturday mornings once a month. This gives an opportunity for people who are working during the week to both visit the café or volunteer to help.

Knit and Natter has continued to be a regular fixture on Friday afternoons. Once a month we have the SEN group that meets on a Saturday and the Exchange Church runs an evening group for men that is also once a month. The Trussell Trust foodbank continues to operate out of *more+* on Wednesdays with a steady stream of customers.

Here's what our customers say:

"more+ is a great community space in which to meet friends. It is also a lifeline for some members of Broughton Community who may not otherwise be able to have social contact. There is always a friendly welcome."

"It means a lot, meeting up with friends and people in the community. Sharing life, praying for one another. Lovely Volunteers, great service, and warm welcoming atmosphere, which is great in our advancing years, would really miss it if it wasn't there."

"more+ is a clean, warm and friendly haven that I attend on a weekly basis to meet up with a group of ladies for a chat and a lovely cup of coffee. Really look forward to frequenting this cosy and welcoming venue with like-minded people, who have become trusty and reliable friends."

"We love going to more+ coffee shop because the atmosphere is always friendly and welcoming. The coffee is good and we love the tea cakes! One-year old Noah loves how people there always talk to him and smile and play with him."

FINANCIAL REVIEW

Overview

This year of operation has again been challenging for Trustees and volunteers.

The Trustees are grateful for the generosity of individual donors who made significant personal donations and to the Secretary, Susan Becker, for her efforts in identifying sources of funding and compiling the grant applications. During 2025 we particularly acknowledge and thank the members of Kingsbrook and Broughton Church for their continued support.

Reserves policy

To minimise the risk the Trustees believe it is essential to maintain sufficient cash reserves to guarantee a minimum of 3 months' salary costs and fund the quarterly rent payments.

After a significant decline in 2023 the Trustees raised additional funds during 2024 to ensure long term viability. Despite a small deficit in 2025 we are continuing to hold sufficient reserves to fund our normal operations.

Future plans

In 2025 we welcomed a new Vicar and have been working together to further develop our activities. Exploring how best to serve the community with renewed energy and enthusiasm. During Spring 2026 we plan to refurbish and redecorate the café. The Trustees are also considering ways to increase the use of our premises and extend the times we can open.

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	£11,693	—	—	£11,693	£35,693
Income from charitable activities	£27,341	—	—	£27,341	£19,925
Other trading activities	£953	—	—	£953	£801
Investments	£423	—	—	£423	£348
Other income	—	—	—	—	£55
Total income	£40,411	—	—	£40,411	£56,822
Expenditure on:					
Raising funds	—	—	—	—	—
Expenditure on charitable activities	£45,798	—	—	£45,798	£45,348
Other expenditure	£533	—	—	£533	£601
Total expenditure	£46,331	—	—	£46,331	£45,949
Gains / losses on investment assets	—	—	—	—	—
Net income / (expenditure) resources before transfer	(£5,921)	—	—	(£5,921)	£10,873
Transfers					
Gross transfers between funds - in	—	—	—	—	£6,250
Gross transfers between funds - out	—	—	—	—	(£6,250)
Other recognised gains / losses					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	(£5,921)	—	—	(£5,921)	£10,873
Total funds brought forward	£32,191	—	—	£32,191	£21,318
Total funds carried forward	£26,270	—	—	£26,270	£32,191
Represented by					
Unrestricted					
General fund	£26,270	—	—	£26,270	£32,191
Restricted					
Rent Deposit	—	—	—	—	—

Balance sheet

Class and code	Description	This year	Last year
Fixed assets			
6430	Furniture, Fixtures and Fittings	£2,936	£3,356
6431	Computers and IT	£83	£158
	Total Fixed assets	£3,019	£3,514
Current assets			
6501	CafCash Current Account	£1,737	£2,094
6502	CafGold Reserves Account	£22,093	£21,138
6510	PayPal POS Account	—	—
6590	Petty Cash	£139	£263
Z05	Accounts Receivable	£593	£5,429
	Total Current assets	£24,562	£28,924
Liabilities			
6699	Agency collections	—	—
Z04	Accounts Payable	£1,311	£247
	Total Liabilities	£1,311	£247
	Net Asset surplus(deficit)	£26,270	£32,191
Reserves			
	Excess / (deficit) to date	(£5,921)	£10,873
Z01	Starting balances	£32,191	£21,318
Z02	Other gains/(losses)	—	—
Z03	Gains/(losses) on investment assets	—	—
	Total Reserves	£26,270	£32,191
Represented by funds			
	Unrestricted	£26,270	£32,191
	Designated	—	—
	Restricted	—	—
	Endowment	—	—
	Total	£26,270	£32,191

Statement of assets and liabilities

	This year	Last year
Tangible assets		
Furniture, Fixtures and Fittings		
General fund (Unrestricted) -	£2,936	£3,356
	£2,936	£3,356
Computers and IT		
General fund (Unrestricted) -	£83	£158
	£83	£158
Total for Tangible assets	£3,019	£3,514
Cash at bank and in hand		
CafCash Current Account		
General fund (Unrestricted) -	£1,737	£2,094
	£1,737	£2,094
CafGold Reserves Account		
General fund (Unrestricted) -	£22,093	£21,138
	£22,093	£21,138
Petty Cash		
General fund (Unrestricted) -	£139	£263
	£139	£263
Total for Cash at bank and in hand	£23,970	£23,495
Debtors		
Accounts Receivable		
General fund (Unrestricted) -	£593	£5,429
	£593	£5,429
Total for Debtors	£593	£5,429
Creditors: Amounts falling due in one year		
Accounts Payable		
General fund (Unrestricted) -	(£1,311)	(£247)
Total for Creditors: Amounts falling due in one year	(£1,311)	(£247)
Grand total	£26,270	£32,191

Analysis of income and expenditure

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
INCOME AND ENDOWMENTS						
Donations and legacies						
0101 - Gift Aided Giving - Bank	£736	—	—	—	£736	£952
0110 - Gift Aided Giving - Cash	—	—	—	—	—	—
0201 - Other planned giving	—	—	—	—	—	—
0301 - Donations (Other)	£180	—	—	—	£180	£4,707
0310 - Cash Donations (Café)	£214	—	—	—	£214	£289
0501 - One-off Donations (Gift Aided)	£1,060	—	—	—	£1,060	£6,089
0601 - Tax recoverable on Gift Aid	£503	—	—	—	£503	£1,956
0701 - Legacies	—	—	—	—	—	—
0801 - Regular Grants (Charities)	£9,000	—	—	—	£9,000	£10,200
0811 - One-off grants (Charities)	—	—	—	—	—	£11,500
0821 - Other Grants	—	—	—	—	—	—
Total	£11,693	—	—	—	£11,693	£35,693
Income from charitable activities						
0510 - Regular Activities	£1,473	—	—	—	£1,473	£1,221
1220 - Till receipts - Café income	£25,868	—	—	—	£25,868	£18,704
Total	£27,341	—	—	—	£27,341	£19,925
Other trading activities						
0550 - Fundraising Events	—	—	—	—	—	—
1225 - Till receipts - Fundraising	£538	—	—	—	£538	£601
1230 - Advertising income	—	—	—	—	—	—
1240 - Lettings - Fundraising	£415	—	—	—	£415	£200
Total	£953	—	—	—	£953	£801
Investments						
1020 - Bank interest	£423	—	—	—	£423	£348
Total	£423	—	—	—	£423	£348
Other income						
0901 - Other income	—	—	—	—	—	£55
1250 - Sales of fixed assets	—	—	—	—	—	—
Total	—	—	—	—	—	£55
INCOME TOTAL	£40,411	—	—	—	£40,411	£56,822

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
EXPENDITURE						
Raising funds						
2610 - Cost of goods sold (Fundraising)	—	—	—	—	—	—
2630 - Fundraising events	—	—	—	—	—	—
Total	—	—	—	—	—	—
Expenditure on charitable activities						
2000 - Staff costs - Salaries	£12,441	—	—	—	£12,441	£11,234
2100 - Staff costs - Expenses	—	—	—	—	—	—
2110 - Staff costs - Training	£48	—	—	—	£48	—
2300 - Rent	£14,958	—	—	—	£14,958	£14,842
2310 - Landlord Service Charges	£946	—	—	—	£946	£958
2320 - Accounting and payroll	£571	—	—	—	£571	£535
2330 - Legal and Professional Fees	—	—	—	—	—	£1,875
2340 - Licenses	£764	—	—	—	£764	£722
2350 - Business rates	—	—	—	—	—	—
2360 - Insurance	£2,077	—	—	—	£2,077	£1,720
2370 - Bank charges	£476	—	—	—	£476	£365
2500 - Printing and Promotion	£1,950	—	—	—	£1,950	£1,948
2501 - Website costs	—	—	—	—	—	—
2510 - Fire, Health and Safety, Compliance	£67	—	—	—	£67	£146
2520 - Cleaning	£71	—	—	—	£71	£46
2530 - Utilities - electricity	£2,243	—	—	—	£2,243	£1,811
2540 - Utilities - telecoms	£556	—	—	—	£556	£516
2550 - Utilities - water	£469	—	—	—	£469	£361
2560 - Utilities - Refuse and recycling	£526	—	—	—	£526	£575
2600 - Cost of goods sold (Primary Purpose)	£5,637	—	—	—	£5,637	£5,183
2620 - Sundries	£912	—	—	—	£912	£964
2820 - Repairs	£15	—	—	—	£15	—
2830 - Decoration	£64	—	—	—	£64	£77
2840 - Maintenance and Servicing	£591	—	—	—	£591	£1,137
2850 - Fixtures and Fittings, etc.	£23	—	—	—	£23	£26
2860 - Equipment	£394	—	—	—	£394	£305
Total	£45,798	—	—	—	£45,798	£45,348
Other expenditure						
2200 - Staff costs - Other	£38	—	—	—	£38	£95
2810 - Depreciation	£495	—	—	—	£495	£506
Total	£533	—	—	—	£533	£601
EXPENDITURE TOTAL	£46,331	—	—	—	£46,331	£45,949
GRAND TOTAL	(£5,921)	—	—	—	(£5,921)	£10,873

Notes to the Accounts

1. Trading Income

Primary purpose trading is trading which a charity carries out in fulfilment of its charitable objects as stated in the charity's governing document. This would include the sale of hot drinks, cakes, and light meals as part of our aim to provide facilities and a meeting place for local residents. Ancillary trading is defined as that which is in some way complementary to a charity's primary purposes, although it does not directly further a primary purpose. In these accounts both primary purpose trading and ancillary trading are aggregated under 1220 - Till receipts - Cafe income.

Non-primary purpose trading is trading which is intended simply to raise funds for the charity. This would include sales of products unrelated to the charitable objectives such as second-hand books or commission on the sales of art and crafts displayed on the premises. These sales are shown separately in the accounts.

See <https://www.gov.uk/charities-and-trading> for further details.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. The Trustees have noted that an updated FRS 102 for charities (based on the 2024 Periodic Review) and the corresponding Charities SORP 2026 are effective for financial periods beginning on or after 1 January 2026.

Incoming resources

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objective at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. During the year ending 31 December 2025 there were no restricted funds.

Resources used

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Fixed Assets

All fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are initially recorded at cost. Where cost is not available, the Trustees may provide a reasonable estimate of cost or of the current value to the charity. Provision is made for depreciation where appropriate.

Depreciation

Depreciation is calculated so as to write-off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.

Independent Examiner's Report

Report to the Trustees of Broughton Community Action, Aylesbury, Charity Number 1153342.

I report to the Trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31st December 2025 set out on pages 5-9 of this document.

Responsibilities and basis of report

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 Charity's accounts carried out under section 145 of the 2011 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.

Independent Examiner's Statement

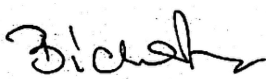
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- 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.

Name and Address

Agnieszka Białostocka, MAAT
11 Chaplin Grove
Crownhill
Milton Keynes
MK8 0DQ

Signed 

Date 02/02/2026

BROUGHTON COMMUNITY ACTION

England & Wales - Charity number 1153342

Accounts



Broughton Community Action

End of Year Financial Statements and Report

Year ending 31st December 2024

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

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Registered Charity number: 1153342

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David Thompson – Appointed 20 July 2015

Julia Wheeler – Appointed 23 July 2013

Rev. Phil White (ex-officio) – Appointed 23 July 2013, Resigned 12 May 2024

Independent Examiner

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The Trustees are very grateful to the large number of people who ensure the charity has continued to operate successfully and expand the activities. We are especially thankful to Matt Drysdale who has coordinated the day-to-day operation of the café. During the year several new volunteers have joined us and become valuable members of the team. We also thank the volunteers who moved on.

In 2024 we started opening on Saturday mornings once a month. This gives an opportunity for people who are working during the week to both visit the café or volunteer to help.

Knit and Natter has continued to be a regular fixture on Friday afternoons. Once a month we have the SEN group that meets on Saturday and the Exchange Church runs an evening group for men that is also once a month. The Trussell Trust foodbank continues to operate out of more⁺ on Wednesdays with a steady stream of customers.

Here's what our customers say:

More⁺ is such a friendly and welcoming place to me. It is a life saver. If it wasn't there I would not have a social life. I have mobility problems, and it is within walking distance so I can meet up with many friends from church. The staff and volunteers are pleasant and helpful and do a good job.

More⁺ means somewhere I go to meet old neighbours and to get to meet new ones over a nice cup of tea and a slice of home-made cake. I buy my jigsaws and books and donate some. There is always a smile and a welcome when you go in, it's the only place we have in the neighbourhood to socialise so is well attended.

More⁺ café is a warm, friendly, clean and inviting environment to meet up every week with friends for a nice hot beverage (and sometimes home-made cake). I always look forward to Wednesdays as it is a great morning being with friends, having a chat and a laugh and enjoying the fellowship. Always come away feeling happy!

More⁺ is an amazing place and is a great asset to the community of Broughton. I really enjoy coming there and the food and drinks are great and not overpriced. My favourite is a cappuccino with oat milk and a lovely bacon bap. As well as getting physically refreshed, I also get to sit and chat with others, and they are able to encourage me if I am having a bad day. There have also been many occasions where I have been able to be a blessing to someone who needed someone to talk to and unburden themselves. I would highly recommend more+ as somewhere to go and pay a visit.

FINANCIAL REVIEW

Overview

This year of operation has again been challenging for Trustees and volunteers.

The Trustees have been exploring ways to increase the use of our premises and extend the times we can open.

The Trustees are also grateful for the generosity of individual donors who made generous personal donations and to the Secretary, Susan Becker, for her efforts in identifying sources of funding and compiling the grant applications. During 2024 we gratefully received grants from the Thomas Hickman Charity; The Anson Charitable Trust; The Beatrice Laing Trust; and the Thriving Communities Fund, a community grants scheme run by Fairhive Homes. We particularly acknowledge and thank the members of Kingsbrook and Broughton Church for their support. A gift day held during the year raised several thousand pounds in individual gifts from members of the church.

The lease for our premises was renewed for a further 10 years.

Reserves policy

To minimise the risk the Trustees believe it is essential to maintain sufficient cash reserves to guarantee a minimum of 3 months' salary costs and fund the quarterly rent payments.

After a significant decline in 2023 The Trustees had an objective to ensure we raise additional funds to ensure long term viability. During the year covered by this report the charity built up our cash reserves. We are now holding sufficient reserves to fund our normal operations.

The lease requires us to pay rent in advance every three months. As part of the lease renewal, our solicitor negotiated the return of our Rent Deposit. This was six months' rent held by the Landlord against a possible default and was not available to the charity. It was identified in the accounts as a separate restricted fund. The change is further explained in the notes to the accounts.

Future plans

We plan to increase the opening times, so we are open every morning during the week and once a month on Saturday. This is subject to having sufficient volunteers. In 2025 we look forward to welcoming a new vicar and listening to any ideas he may have for further developments and exploring how best to serve the community with renewed energy and enthusiasm.

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	35,692	0	0	35,692	12,747
Income from charitable activities	19,925	0	0	19,925	17,334
Other trading activities	801	0	0	801	599
Investments	347	0	0	347	262
Other income	55	0	0	55	282
Total income	56,822	0	0	56,822	31,226
Expenditure on:					
Raising funds	0	0	0	0	5
Expenditure on charitable activities	45,347	0	0	45,347	42,546
Other expenditure	600	0	0	600	582
Total expenditure	45,948	0	0	45,948	43,134
Net income / (expenditure) resources before transfer	10,873	0	0	10,873	(11,907)
Transfers					
Gross transfers between funds - in	6,250	0	0	6,250	0
Gross transfers between funds - out	0	(6,250)	0	(6,250)	0
Other recognised gains / losses					
Net movement in funds	17,123	(6,250)	0	10,873	(11,907)
Total funds brought forward	15,067	6,250	0	21,317	33,225
Total funds carried forward	32,191	0	0	32,191	21,317
Represented by					
Unrestricted					
General fund	32,191	0	0	32,191	15,067
Restricted					
Rent Deposit	0	0	0	0	6,250

Balance sheet

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets						
Tangible assets	3,513	0	0	0	3,513	4,012
	3,513	0	0	0	3,513	4,012
Current assets						
Debtors	5,428	0	0	0	5,428	9,723
Cash at bank and in hand	23,495	0	0	0	23,495	7,906
	28,923	0	0	0	28,923	17,629
Liabilities						
Creditors: Amounts falling due in one year	246	0	0	0	246	324
	246	0	0	0	246	324
Net current assets less current liabilities	28,677	0	0	0	28,677	17,305
Total assets less current liabilities	32,191	0	0	0	32,191	21,317
Total net assets less liabilities	32,191	0	0	0	32,191	21,317
Represented by						
Unrestricted						
General fund	32,191	0	0	0	32,191	15,067
Restricted						
Rent Deposit	0	0	0	0	0	6,250
Funds of the church	32,191	0	0	0	32,191	21,317

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Tangible assets						
Furniture, Fixtures and Fittings -	3,355	0	0	0	3,355	3,775
Computers and IT -	157	0	0	0	157	236
Totals	3,513	0	0	0	3,513	4,012
Current assets - Cash at bank and in hand						
CafCash Current Account -	2,093	0	0	0	2,093	1,493
CafGold Reserves Account -	21,138	0	0	0	21,138	6,064
Petty Cash -	263	0	0	0	263	349
Totals	23,495	0	0	0	23,495	7,906
Current assets - Debtors						
Rent Deposit Account -	0	0	0	0	0	26
Accounts Receivable -	5,428	0	0	0	5,428	3,446
Rent Deposit -	0	0	0	0	0	6,250
Totals	5,428	0	0	0	5,428	9,723
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable -	246	0	0	0	246	324
Totals	246	0	0	0	246	324
Grand total	32,191	0	0	0	32,191	21,317

Analysis of income and expenditure

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total This year</u>	<u>Last year</u>
INCOME AND ENDOWMENTS						
Donations and legacies						
0101 - Gift Aided Giving - Bank	952	0	0	0	952	852
0201 - Other planned giving	0	0	0	0	0	100
0301 - Donations (Other)	4,706	0	0	0	4,706	157
0310 - Cash Donations (Café)	289	0	0	0	289	438
0501 - One-off Donations (Gift Aided)	6,089	0	0	0	6,089	0
0601 - Tax recoverable on Gift Aid	1,956	0	0	0	1,956	202
0801 - Regular Grants (Charities)	10,200	0	0	0	10,200	10,200
0811 - One-off grants (Charities)	11,500	0	0	0	11,500	248
0821 - Other Grants	0	0	0	0	0	548
Total	35,692	0	0	0	35,692	12,747
Income from charitable activities						
0510 - Regular Activities	1,221	0	0	0	1,221	798
1220 - Till receipts - Café income	18,704	0	0	0	18,704	16,535
Total	19,925	0	0	0	19,925	17,334
Other trading activities						
1225 - Till receipts - Fundraising	601	0	0	0	601	559
1240 - Lettings - fund raising	200	0	0	0	200	40
Total	801	0	0	0	801	599
Investments						
1020 - Bank interest	347	0	0	0	347	262
Total	347	0	0	0	347	262
Other income						
0901 - Other income	55	0	0	0	55	282
Total	55	0	0	0	55	282
INCOME TOTAL	56,822	0	0	0	56,822	31,226

EXPENDITURE

Raising funds

2610 - Cost of goods sold (Fundraising)	0	0	0	0	0	5
Total	0	0	0	0	0	5

Expenditure on charitable activities

2000 - Staff costs - Salaries	11,234	0	0	0	11,234	11,703
2020 - Staff costs - PAYE and NIC	0	0	0	0	0	2
2300 - Rent	14,841	0	0	0	14,841	13,350
2310 - Landlord Service Charges	958	0	0	0	958	610
2320 - Accounting and payroll	535	0	0	0	535	303
2330 - Legal and Professional Fees	1,875	0	0	0	1,875	0

2340 - Licenses	722	0	0	0	722	686
2360 - Insurance	1,720	0	0	0	1,720	1,621
2370 - Bank charges	365	0	0	0	365	315
2500 - Printing and Promotion	1,948	0	0	0	1,948	1,187
2501 - Website costs	0	0	0	0	0	18
2510 - Fire, Health and Safety, Compliance	145	0	0	0	145	536
2520 - Cleaning	45	0	0	0	45	191
2530 - Utilities - electricity	1,810	0	0	0	1,810	2,136
2540 - Utilities - telecoms	516	0	0	0	516	492
2550 - Utilities - water	360	0	0	0	360	339
2560 - Utilities - Refuse and recycling	575	0	0	0	575	564
2600 - Cost of goods sold (Primary Purpose)	5,183	0	0	0	5,183	5,811
2620 - Sundries	963	0	0	0	963	1,051
2700 - Examination/audit fees	0	0	0	0	0	100
2830 - Decoration	77	0	0	0	77	109
2840 - Maintenance and Servicing	1,137	0	0	0	1,137	341
2850 - Fixtures and Fittings, etc.	25	0	0	0	25	0
2860 - Equipment	304	0	0	0	304	1,073
Total	45,347	0	0	0	45,347	42,546
Other expenditure						
2200 - Staff costs - Other	95	0	0	0	95	84
2810 - Depreciation	505	0	0	0	505	498
Total	600	0	0	0	600	582
EXPENDITURE TOTAL	45,948	0	0	0	45,948	43,134
GRAND TOTAL	10,873	0	0	0	10,873	(11,907)

Notes to the Accounts

1. Trading Income

Primary purpose trading is trading which a charity carries out in fulfilment of its charitable objects as stated in the charity's governing document. This would include the sale of hot drinks, cakes, and light meals as part of our aim to provide facilities and a meeting place for local residents. Ancillary trading is defined as that which is in some way complementary to a charity's primary purposes, although it does not directly further a primary purpose. In these accounts both primary purpose trading and ancillary trading are aggregated under 1220 - Till receipts - Cafe income.

Non-primary purpose trading is trading which is intended simply to raise funds for the charity. This would include sales of products unrelated to the charitable objectives such as second-hand books or commission on the sales of art and crafts displayed on the premises. These sales are shown separately in the accounts.

See <https://www.gov.uk/charities-and-trading> for further details.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

Incoming resources

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objective at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Resources used

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Fixed Assets

All fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are initially recorded at cost. Where cost is not available, the Trustees may provide a reasonable estimate of cost or of the current value to the charity. Provision is made for depreciation where appropriate.

Restricted Current Assets

The Rent Deposit was a restricted fund held by the Landlord and not repayable until surrender of the lease. It was not available to the Trustees and is shown separately in these accounts. As part of the renegotiation of the lease the Landlord agreed to return the rent deposit. The Balance Sheet shows the effect of moving the rent deposit into Current Assets.

Depreciation

Depreciation is calculated so as to write-off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.

Independent Examiner's Report

Report to the Trustees of Broughton Community Action, Aylesbury, Charity Number 1153342.

I report to the Trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31st December 2024 set out on pages 6-9 of this document.

Responsibilities and basis of report

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 Charity's accounts carried out under section 145 of the 2011 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.

Independent Examiner's Statement

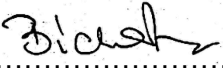
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- 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.

Name and Address

Agnieszka Białostocka, MAAT
11 Chaplin Grove
Crownhill
Milton Keynes
MK8 0DQ

Signed 

Date 03/03/2025

BROUGHTON COMMUNITY ACTION

England & Wales - Charity number 1153342

Accounts



Broughton Community Action

End of Year Financial Statements and Report

Year ending 31st December 2023

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Name of the Charity and any other name by which a charity makes itself known

Broughton Community Action operating as more⁺ community coffee shop.

Registered Charity number: 1153342

more⁺

36 Parton Road
Aylesbury
Buckinghamshire
HP20 1NG

Charity Trustees

Susan Becker (Secretary) – Appointed 23 July 2013

Andrew Coleman (ex-officio) – Appointed 26 September 2022

Mark Harper (Chairman) – Appointed 23 July 2013

Chris Medley (Treasurer) – Appointed 23 July 2013

David Thompson – Appointed 20 July 2015

Julia Wheeler – Appointed 23 July 2013

Rev. Phil White (ex-officio) – Appointed 23 July 2013

Independent Examiner

Agnieszka Białostocka, MAAT
11 Chaplin Grove
Crownhill
Milton Keynes
MK8 0DQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is established as a Charitable Incorporated Organisation under a constitution adopted on 12th August 2013. The Trustees are responsible for the management and administration of the charity. The day-to-day running of the charity is delegated to a Charity Administrator, who is an employee of the charity, and our volunteer shift leaders.

Organisational Structure

Broughton Community Action was established by Broughton Church which is a parish within the Anglican Diocese of Oxford. Trustees include the Vicar and both Churchwardens who are ex-officio by virtue of their position within the church. One Churchwarden has chosen not to take up their position as Trustee. There must be not less than two nor more than six appointed Trustees. At least two of the appointed Trustees must be members of the Parochial Church Council. During 2023 there was one part-time Administrator and a cleaner who comes in after hours on days the café is open.

Recruitment and Appointment of new Charity Trustees

Under the constitution new members are appointed to fill vacancies by the Trustees. Induction of new members to the work of the charity is carried out by the Chairman, Charity Administrator, and other Trustees as appropriate.

Risk Management

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

Currently we have a practical approach to Risk Management so that, in the event of a major event, the charity could continue to operate in accordance with the charity's objectives.

The charity has robust procedures in place to ensure we observe best practice in relation to Health and Safety with particular emphasis on food hygiene and currently have a 5-star rating following an inspection by Environmental Health. We also have in place procedures to minimise the risk of major fraud or error and regularly review further risks including financial, operations, safeguarding, data protection and environmental risks.

The Trustees have paid due regard to the Charity Commission guidance on public benefit issued 14th February 2014.

OBJECTIVES AND ACTIVITIES

The constitution specifies that the objectives of the charity are:

1. To benefit the residents of Broughton, Aylesbury and the surrounding neighbourhood and to provide facilities for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large without distinction of sex, sexual orientation, race or of political, religious or other opinions in the interests of social welfare and with the objective of improving the quality of life for the residents.
2. To advance the Christian faith amongst the people of Broughton, Aylesbury and the surrounding area.

Charitable activities

The café remains an important venue for local people to meet up. There is a dedicated team of volunteers and shift leaders who work very hard to provide a safe, welcoming atmosphere and excellent service. Visitors to the café continue to comment on the friendliness of staff and their willingness to take time to listen.

The Trustees of Broughton Community Action are very grateful to the team of volunteers for their work in ensuring the charity has continued to operate successfully and also expand the activities. We particularly thank Roger and Jo Gilbert and the volunteers who moved on during the year, after working so hard to help establish the place of the charity in the community, and we welcome the many new people who have joined us. In particular, Matt Drysdale who joined us as a volunteer and then took on the role of Administrator when Roger and Jo Gilbert moved on from Aylesbury.

The Trussel Trust Foodbank continues to operate out of more+ on Wednesdays with a steady stream of customers. Knit and Natter has been a regular fixture on Friday afternoons.

One success story is our partnering with the Probation Service to help and give opportunity for offenders to give back to the community and have a fresh start. This has worked well, and people placed with us have continued volunteering once they complete their time with us.

Throughout the year our activities included regular prayer meetings, knit and natter on Friday afternoons, board games, and gatherings of friends for coffee and bacon rolls. We hosted Christingle and Christmas services. Here's what our customers say:

... more+ café is just what is needed in this area; especially good place for people with mobility problems as not far to walk; always a warm welcome from staff and customers; it's good for people who are lonely or live alone; always someone to chat to; ... if I am feeling down, my spirits lift after I have been to the café.

FINANCIAL REVIEW

Overview

This tenth year of operation has again been challenging for Trustees and volunteers.

Following Roger and Jo's decision to leave Aylesbury we found it difficult to recruit sufficient volunteers to cover all the hours we would like. This resulted in the café having fewer opening hours than in the previous year. The Trustees have been exploring ways to increase the use of our premises and extend the times we can open. There has also been a need to invest in the premises. This included purchasing some new equipment and replacing worn out furniture.

The Trustees are also grateful for the generosity of individual donors who made generous personal donations and to the Secretary, Susan Becker, for her efforts in identifying sources of funding and compiling the grant applications. We particularly acknowledge and thank the members of Broughton Church for their support.

Reserves policy

During the year covered by this report the charity spent some of our cash reserves but is still holding sufficient reserves to fund our normal operations. In 2024 we will need to ensure we raise additional funds to ensure long term viability.

The lease requires us to pay rent in advance every three months. In addition, the Landlord holds a deposit equivalent to 6 months' rent. The Rent Deposit money is not available to the charity and is therefore identified in the accounts as a separate restricted fund.

To minimise the risk the Trustees believe it is essential to maintain sufficient cash reserves to guarantee a minimum of 3 months' salary costs and fund the quarterly rent payments.

Future plans

The lease for our premises is due for renewal in 2024. We very much hope to negotiate a new lease with the Landlord. Initial discussions have been very promising.

In 2024 we plan to open on Saturday mornings once a month. This will give an opportunity for people who are working during the week to both visit the café or volunteer to help.

In line with the Trustees' priorities the current focus is less on income generation from the café and much more on being a community hub in line with the charitable objects. In 2024 we will be exploring how best to serve the community with renewed energy and optimism.

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	12,747	—	—	12,747	20,756
Income from charitable activities	17,334	—	—	17,334	16,731
Other trading activities	599	—	—	599	1,009
Investments	262	—	—	262	84
Other income	282	—	—	282	—
Total income	31,226	—	—	31,226	38,582
Expenditure on:					
Raising funds	5	—	—	5	487
Expenditure on charitable activities	42,546	—	—	42,546	42,509
Other expenditure	582	—	—	582	959
Total expenditure	43,134	—	—	43,134	43,956
Gains / losses on investment assets	—	—	—	—	—
Net income / (expenditure) resources before transfer	(11,907)	—	—	(11,907)	(5,374)
Transfers					
Gross transfers between funds - in	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—
Other recognised gains / losses					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	(11,907)	—	—	(11,907)	(5,374)
Total funds brought forward	26,975	6,250	—	33,225	38,600
Total funds carried forward	15,067	6,250	—	21,317	33,225
Represented by					
Unrestricted					
General fund	15,067	—	—	15,067	26,975
Restricted					
Rent Deposit	—	6,250	—	6,250	6,250

Balance sheet

	Total funds	Prior year funds
Fixed assets		
Tangible assets	4,012	2,894
	4,012	2,894
Current assets		
Debtors	9,723	8,777
Cash at bank and in hand	7,906	22,363
	17,629	31,140
Liabilities		
Creditors: Amounts falling due in one year	324	810
	324	810
Net current assets less current liabilities	17,305	30,330
Total assets less current liabilities	21,317	33,225
Total net assets less liabilities	21,317	33,225
Represented by		
Unrestricted		
General fund	15,067	26,975
Restricted		
Rent Deposit	6,250	6,250
Funds of the church	21,317	33,225

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Tangible assets						
Furniture, Fixtures and Fittings -	3,775	—	—	—	3,775	2,579
Computers and IT -	236	—	—	—	236	315
Totals	4,012	—	—	—	4,012	2,894
Current assets - Cash at bank and in hand						
CafCash Current Account -	1,493	—	—	—	1,493	2,015
CafGold Reserves Account -	6,064	—	—	—	6,064	20,044
Petty Cash -	349	—	—	—	349	304
Totals	7,906	—	—	—	7,906	22,363
Current assets - Debtors						
Rent Deposit Account -	26	—	—	—	26	26
Electricity Account -	—	—	—	—	—	(649)
Accounts Receivable -	3,446	—	—	—	3,446	3,150
Rent Deposit -	—	—	6,250	—	6,250	6,250
Totals	3,473	—	6,250	—	9,723	8,777
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable -	324	—	—	—	324	810
Totals	324	—	—	—	324	810
Grand total	15,067	—	6,250	—	21,317	33,225

Analysis of income and expenditure

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u> <u>This year</u>	<u>Last year</u>
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INCOME AND ENDOWMENTS

Donations and legacies

0101 - Gift Aided Giving - Bank	852	—	—	—	852	852
0110 - Gift Aided Giving - Cash	—	—	—	—	—	—
0201 - Other planned giving	100	—	—	—	100	240
0301 - Donations (Other)	157	—	—	—	157	611
0310 - Cash Donations (Café)	438	—	—	—	438	767
0501 - One-off Donations (Gift Aided)	—	—	—	—	—	—
0601 - Tax recoverable on Gift Aid	202	—	—	—	202	405
0801 - Regular Grants (Charities)	10,200	—	—	—	10,200	9,450
0811 - One-off grants (Charities)	248	—	—	—	248	2,708
0821 - Other Grants	548	—	—	—	548	5,722
Total	12,747	—	—	—	12,747	20,756

Income from charitable activities

0510 - Regular Activities	798	—	—	—	798	399
1220 - Till receipts - Café income	16,535	—	—	—	16,535	16,332
Total	17,334	—	—	—	17,334	16,731

Other trading activities

0550 - Fundraising Events	—	—	—	—	—	324
1225 - Till receipts - Fundraising	559	—	—	—	559	679
1226 - Till receipts - MORE+ Eco	—	—	—	—	—	5
1230 - Advertising income	—	—	—	—	—	—
1240 - Lettings - fund raising	40	—	—	—	40	—
Total	599	—	—	—	599	1,009

Investments

1020 - Bank interest	262	—	—	—	262	84
Total	262	—	—	—	262	84

Other income

0901 - Other income	282	—	—	—	282	—
1250 - Sales of fixed assets	—	—	—	—	—	—
Total	282	—	—	—	282	—
INCOME TOTAL	31,226	—	—	—	31,226	38,582

EXPENDITURE

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>

Raising funds

2610 - Cost of goods sold (Fundraising)	5	—	—	—	5	—
2630 - Fundraising events	—	—	—	—	—	487
Total	5	—	—	—	5	487

Expenditure on charitable activities

2000 - Staff costs - Salaries	11,703	—	—	—	11,703	11,470
2010 - Staff costs - Pensions	—	—	—	—	—	65
2020 - Staff costs - PAYE and NIC	2	—	—	—	2	315
2100 - Staff costs - Expenses	—	—	—	—	—	—
2110 - Staff costs - Training	—	—	—	—	—	185
2300 - Rent	13,350	—	—	—	13,350	13,391
2310 - Landlord Service Charges	610	—	—	—	610	1,012
2320 - Accounting and payroll	303	—	—	—	303	449
2330 - Legal and Professional Fees	—	—	—	—	—	—
2340 - Licenses	686	—	—	—	686	606
2350 - Business rates	—	—	—	—	—	—
2360 - Insurance	1,621	—	—	—	1,621	1,558
2370 - Bank charges	315	—	—	—	315	339
2500 - Printing and Promotion	1,187	—	—	—	1,187	240
2501 - Website costs	18	—	—	—	18	—
2510 - Fire, Health and Safety, Compliance	536	—	—	—	536	63
2520 - Cleaning	191	—	—	—	191	58
2530 - Utilities - electricity	2,136	—	—	—	2,136	2,646
2540 - Utilities - telecoms	492	—	—	—	492	488
2550 - Utilities - water	339	—	—	—	339	226
2560 - Utilities - Refuse and recycling	564	—	—	—	564	377
2600 - Cost of goods sold (Primary Purpose)	5,811	—	—	—	5,811	5,814
2620 - Sundries	1,051	—	—	—	1,051	569
2700 - Examination/audit fees	100	—	—	—	100	100
2820 - Repairs	—	—	—	—	—	—
2830 - Decoration	109	—	—	—	109	131
2840 - Maintenance and Servicing	341	—	—	—	341	1,327
2850 - Fixtures and Fittings, etc.	—	—	—	—	—	500
2860 - Equipment	1,073	—	—	—	1,073	570
Total	42,546	—	—	—	42,546	42,509

Other expenditure

2200 - Staff costs - Other	84	—	—	—	84	573
2810 - Depreciation	498	—	—	—	498	386
Total	582	—	—	—	582	959
EXPENDITURE TOTAL	43,134	—	—	—	43,134	43,956

GRAND TOTAL	(11,907)	—	—	—	(11,907)	(5,374)
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Notes to the Accounts

1. Trading Income

Primary purpose trading is trading which a charity carries out in fulfilment of its charitable objects as stated in the charity's governing document. This would include the sale of hot drinks, cakes, and light meals as part of our aim to provide facilities and a meeting place for local residents. Ancillary trading is defined as that which is in some way complementary to a charity's primary purposes, although it does not directly further a primary purpose. In these accounts both primary purpose trading and ancillary trading are aggregated under 1220 - Till receipts - Cafe income.

Non-primary purpose trading is trading which is intended simply to raise funds for the charity. This would include sales of products unrelated to the charitable objectives such as second-hand books or commission on the sales of art and crafts displayed on the premises. These sales are shown separately in the accounts.

See <https://www.gov.uk/charities-and-trading> for further details.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

Incoming resources

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objective at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Resources used

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Fixed Assets

All fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are initially recorded at cost. Where cost is not available, the Trustees may provide a reasonable estimate of cost or of the current value to the charity. Provision is made for depreciation where appropriate.

Restricted Current Assets

The Rent Deposit is a restricted fund held by the Landlord and is not repayable until surrender of the lease. It is therefore not available to the Trustees and is shown separately in these accounts.

Depreciation

Depreciation is calculated so as to write-off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.

Independent Examiner's Report

Report to the Trustees of Broughton Community Action, Aylesbury, Charity Number 1153342.

I report to the Trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31st December 2023 set out on pages 5-8 of this document.

Responsibilities and basis of report

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 Charity's accounts carried out under section 145 of the 2011 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.

Independent Examiner's Statement

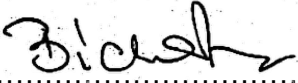
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- 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.

Name and Address

Agnieszka Białostocka, MAAT
11 Chaplin Grove
Crownhill
Milton Keynes
MK8 0DQ

Signed 

Date 28/03/2024

BROUGHTON COMMUNITY ACTION

England & Wales - Charity number 1153342

Accounts



Broughton Community Action

End of Year Financial Statements

Year ending 31st December 2022

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Name of the Charity and any other name by which a charity makes itself known

Broughton Community Action operating as more⁺ community coffee shop.

Registered Charity number: 1153342

more⁺

36 Parton Road
Aylesbury
Buckinghamshire
HP20 1NG

Charity Trustees

Susan Becker (Secretary) – Appointed until 16th November 2023

Andrew Coleman – ex-officio

Joseph Deane – ex-officio

Mark Harper (Chairman) – Appointed until 16th November 2023

Chris Medley (Treasurer) – Appointed until 18th October 2024

David Thompson – Appointed until 16th November 2023

Julia Wheeler – Appointed until 23rd March 2024

Rev. Phil White – ex-officio

Independent Examiner

Agnieszka Białostocka, MAAT
11 Chaplin Grove
Crownhill
Milton Keynes
MK8 0DQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is established as a Charitable Incorporated Organisation under a constitution adopted on 12th August 2013. The Trustees are responsible for the management and administration of the charity. The day-to-day running of the charity is delegated to a Charity Administrator, who is an employee of the charity, and our volunteer shift leaders.

Organisational Structure

Broughton Community Action was established by Broughton Church which is a parish within the Anglican Diocese of Oxford. Trustees include the Vicar and both Churchwardens who are ex-officio by virtue of their position within the church. There must be not less than two nor more than six appointed trustees. At least two of the appointed trustees must be members of the Parochial Church Council. During 2022 there was one part-time Charity Co-ordinator and a cleaner who comes in after hours on days the café is open.

Recruitment and Appointment of new Charity Trustees

Under the constitution new members are appointed to fill vacancies by the Trustees. Induction of new members to the work of the charity is carried out by the Chairman, Charity Administrator, and other Trustees as appropriate.

Risk Management

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

Currently we have a practical approach to Risk Management so that, in the event of a major event, the charity could continue to operate in accordance with the charity's objectives.

The charity has robust procedures in place to ensure we observe best practice in relation to Health and Safety with particular emphasis on food hygiene and currently have a 5-star rating following an inspection by Environmental Health. We also have in place procedures to minimise the risk of major fraud or error and regularly review further risks including financial, operations, safeguarding, data protection and environmental risks.

The Trustees have paid due regard to the Charity Commission guidance on public benefit issued 14th February 2014.

OBJECTIVES AND ACTIVITIES

The constitution specifies that the objectives of the charity are:

1. To benefit the residents of Broughton, Aylesbury and the surrounding neighbourhood and to provide facilities for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large without distinction of sex, sexual orientation, race or of political, religious or other opinions in the interests of social welfare and with the objective of improving the quality of life for the residents.
2. To advance the Christian faith amongst the people of Broughton, Aylesbury and the surrounding area.

Charitable activities

The café remains an important venue for local people to meet up. As the impact of Covid-19 reduced, we initially opened for three mornings a week. After the appointment of Roger and Jo Gilbert we were able to extend this to a Friday session from 11.30am-2.30pm with a simple lunch offering. It proved to be a valuable and popular development. To meet the demands that arose now we have fully reopened, there is a dedicated team of volunteers and shift leaders who work very hard to provide a safe, welcoming atmosphere and excellent service. Visitors to the café continue to comment on the friendliness of staff and their willingness to take time to listen. We've enjoyed seeing **more⁺** come back to life again after going through the struggles of Covid and lockdowns.

The trustees of Broughton Community Action are very grateful to Roger and Jo Gilbert and the team of volunteers for their work in ensuring the charity has continued to operate successfully and also expand the activities. We particularly thank Jamie Speer and the volunteers who moved on during the year, after working so hard to help establish the place of the charity in the community, and we welcome the many new people who have joined us.

The Foodbank continues to operate out of **more+** on Wednesdays with a steady stream of customers. Little Lambs, a group for mothers and their young children, has been meeting on Friday mornings and Knit and Natter has been a regular fixture on Friday afternoons.

One of the success stories is that we have been working with the Probation Service to help offenders give back to the community and have a fresh start. A young man was placed with us for a few months. He is 21 years old and has a Muslim background. He fitted in well at **more+** and really thrived. At the end of the year, he was able to secure a job as a shift leader in a local coffee shop. Recently we have had a second Probation Service placement. This is also working well, and he has even offered to continue volunteering for one day a week once he's completed his time.

There have been many special events throughout the year including a pancake fundraiser to raise money for a Ukrainian charity, an Easter bring-and-share, several children's events including a light party and a number of activities for women. Toward the start of the year, we also had a group meeting regularly in the evenings to support families of people struggling with addiction.

FINANCIAL REVIEW

Overview

This ninth year of operation has again been challenging for both trustees and volunteers.

As we worked towards resuming operations there was a need to invest some of our reserves to support a return to something closer to pre-pandemic level of activities and explore how best to serve the community with renewed energy and optimism. This included purchasing some new equipment and replacing worn out furniture. A decision to employ Roger and Jo for additional hours was taken and this proved to be very successful.

The trustees are also grateful for the generosity of individual donors who made generous personal donations and to the Secretary, Susan Becker, for her efforts in identifying sources of funding and compiling the grant applications. We particularly acknowledge and thank the members of Broughton Church and the Trinity Ministries Charitable Trust for their support.

Reserves policy

During the year covered by this report the charity spent some of our cash reserves but is still holding sufficient reserves to fund our normal operation.

The lease requires us to pay rent in advance every three months. In addition, the landlord holds a deposit equivalent to 6 months' rent. The Rent Deposit money is not available to the charity and is therefore identified in the accounts as a separate restricted fund.

To minimise the risk the trustees believe it is essential to maintain sufficient cash reserves to guarantee a minimum of 3 months' salary costs and fund the quarterly rent payments.

Future plans

In line with the Trustees' priorities the current focus is less on income generation from the café and much more on being a community hub in line with the charitable objects. In 2023 we will be exploring how best to serve the community with renewed energy and optimism.

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	20,756	—	—	20,756	29,366
Income from charitable activities	16,731	—	—	16,731	6,297
Other trading activities	1,009	—	—	1,009	277
Investments	84	—	—	84	2
Total income	38,582	—	—	38,582	35,945
Expenditure on:					
Raising funds	487	—	—	487	—
Expenditure on charitable activities	42,509	—	—	42,509	25,850
Other expenditure	959	—	—	959	216
Total expenditure	43,956	—	—	43,956	26,066
Net income / (expenditure) resources before transfer	(5,374)	—	—	(5,374)	9,878
Other recognised gains / losses					
Net movement in funds	(5,374)	—	—	(5,374)	9,878
Total funds brought forward	32,350	6,250	—	38,600	28,721
Total funds carried forward	26,975	6,250	—	33,225	38,600

Balance sheet

	Total funds	Prior year funds
Fixed assets		
Tangible assets	2,894	266
	2,894	266
Current assets		
Debtors	8,777	6,003
Cash at bank and in hand	22,363	32,679
	31,140	38,682
Liabilities		
Creditors: Amounts falling due in one year	810	348
	810	348
Net current assets less current liabilities	30,330	38,333
Total assets less current liabilities	33,225	38,600
Total net assets less liabilities	33,225	38,600
Represented by		
Unrestricted		
General fund	26,975	32,350
Restricted		
Rent Deposit	6,250	6,250
Funds of the charity	33,225	38,600

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Tangible assets						
Furniture, Fixtures and Fittings -	2,579	—	—	—	2,579	150
Computers and IT -	315	—	—	—	315	116
Totals	2,894	—	—	—	2,894	266
Current assets - Cash at bank and in hand						
CafCash Current Account -	2,015	—	—	—	2,015	4,587
CafGold Reserves Account -	20,044	—	—	—	20,044	28,000
Petty Cash -	304	—	—	—	304	91
Totals	22,363	—	—	—	22,363	32,679
Current assets - Debtors						
Rent Deposit Account -	26	—	—	—	26	26
Electricity Account -	(649)	—	—	—	(649)	(273)
Accounts Receivable -	3,150	—	—	—	3,150	—
Rent Deposit -	—	—	6,250	—	6,250	6,250
Totals	2,527	—	6,250	—	8,777	6,003
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable -	810	—	—	—	810	348
Totals	810	—	—	—	810	348
Grand total	26,975	—	6,250	—	33,225	38,600

Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	This year	Last year
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INCOME AND ENDOWMENTS

Donations and legacies

0101 - Gift Aided Giving - Bank	852	—	—	—	852	852
0201 - Other planned giving	240	—	—	—	240	240
0301 - Donations (Other)	611	—	—	—	611	549
0310 - Cash Donations (Café)	767	—	—	—	767	52
0601 - Tax recoverable on Gift Aid	405	—	—	—	405	226
0801 - Regular Grants (Charities)	9,450	—	—	—	9,450	8,400
0811 - One-off grants (Charities)	2,708	—	—	—	2,708	240
0821 - Other Grants	5,722	—	—	—	5,722	18,805
Total	20,756	—	—	—	20,756	29,366

Income from charitable activities

0510 - Regular Activities	399	—	—	—	399	246
1220 - Till receipts - Café income	16,332	—	—	—	16,332	6,051
Total	16,731	—	—	—	16,731	6,297

Other trading activities

0550 - Fundraising Events	324	—	—	—	324	—
1225 - Till receipts - Fundraising	679	—	—	—	679	186
1226 - Till receipts - MORE+ Eco	5	—	—	—	5	91
Total	1,009	—	—	—	1,009	277

Investments

1020 - Bank interest	84	—	—	—	84	2
Total	84	—	—	—	84	2

INCOME TOTAL	38,582	—	—	—	38,582	35,945
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EXPENDITURE

Raising funds

2630 - Fundraising events	487	—	—	—	487	—
Total	487	—	—	—	487	—

Expenditure on charitable activities

2000 - Staff costs - Salaries	11,470	—	—	—	11,470	4,744
2010 - Staff costs - Pensions	65	—	—	—	65	392
2020 - Staff costs - PAYE and NIC	315	—	—	—	315	929
2110 - Staff costs - Training	185	—	—	—	185	—
2300 - Rent	13,391	—	—	—	13,391	13,833
2310 - Landlord Service Charges	1,012	—	—	—	1,012	614
2320 - Accounting and payroll	449	—	—	—	449	75
2340 - Licenses	606	—	—	—	606	488
2360 - Insurance	1,558	—	—	—	1,558	1,596
2370 - Bank charges	339	—	—	—	339	196
2500 - Promotion and printing	240	—	—	—	240	28
2510 - Fire, Health and Safety, Compliance	63	—	—	—	63	180
2520 - Cleaning	58	—	—	—	58	—
2530 - Utilities - electricity	2,646	—	—	—	2,646	977
2540 - Utilities - telecoms	488	—	—	—	488	490
2550 - Utilities - water	226	—	—	—	226	(105)
2560 - Utilities - Refuse and recycling	377	—	—	—	377	261
2600 - Cost of goods sold (Primary Purpose)	5,814	—	—	—	5,814	619
2620 - Sundries	569	—	—	—	569	118
2700 - Examination/audit fees	100	—	—	—	100	100
2830 - Decoration	131	—	—	—	131	—
2840 - Maintenance and Servicing	1,327	—	—	—	1,327	274
2850 - Fixtures and Fittings, etc.	500	—	—	—	500	—
2860 - Equipment	570	—	—	—	570	34
Total	42,509	—	—	—	42,509	25,850

Other expenditure

2200 - Staff costs - Other	573	—	—	—	573	—
2810 - Depreciation	386	—	—	—	386	216
Total	959	—	—	—	959	216

EXPENDITURE TOTAL	43,956	—	—	—	43,956	26,066
GRAND TOTAL	(5,374)	—	—	—	(5,374)	9,878

Notes to the Accounts

1. Trading Income

Primary purpose trading is trading which a charity carries out in fulfilment of its charitable objects as stated in the charity's governing document. This would include the sale of hot drinks, cakes, and light meals as part of our aim to provide facilities and a meeting place for local residents. Ancillary trading is defined as that which is in some way complementary to a charity's primary purposes, although it does not directly further a primary purpose. In these accounts both primary purpose trading and ancillary trading are aggregated under: 1220 - Till receipts - Cafe income.

Non-primary purpose trading is trading which is intended simply to raise funds for the charity. This would include sales of products unrelated to the charitable objectives such as second-hand books or commission on the sales of art and crafts displayed on the premises. These sales are shown separately in the accounts.

See <https://www.gov.uk/charities-and-trading> for further details.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

Incoming resources

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objective at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Resources used

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Fixed Assets

All fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are initially recorded at cost. Where cost is not available, the trustees may provide a reasonable estimate of cost or of the current value to the charity. Provision is made for depreciation where appropriate.

Restricted Fixed Assets

The rent deposit is a restricted fund held by the landlord and is not repayable until surrender of the lease. It is therefore not available to the Trustees and is shown separately in these accounts.

Depreciation

Depreciation is calculated so as to write-off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.

Independent Examiner's Report

Report to the Trustees of Broughton Community Action, Aylesbury, Charity Number 1153342.

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31st December 2022 set out on pages 5-8 of this document.

Responsibilities and basis of report

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 Charity's accounts carried out under section 145 of the 2011 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.

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 which gives 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
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- 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.

Name and Address

Agnieszka Białostocka, MAAT
11 Chaplin Grove
Crownhill
Milton Keynes
MK8 0DQ

Signed 

Date 06/04/2023

BROUGHTON COMMUNITY ACTION

England & Wales - Charity number 1153342

Accounts

more⁺

Broughton Community Action

Registered Charity number: 1153342

End of Year Financial Statements

Year ending 31st December 2021

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Name of the Charity and any other name by which a charity makes itself known

Broughton Community Action operating as more⁺ community coffee shop.

Registered Charity number: 1153342

more⁺

36 Parton Road
Aylesbury
Buckinghamshire
HP20 1NG

Charity Trustees

Susan Becker (Secretary) – Appointed until 16th November 2023

Joseph Deane – ex-officio

Mark Harper (Chairman) – Appointed until 16th November 2023

Chris Medley (Treasurer) – Appointed until 18th October 2024

David Thompson – Appointed until 16th November 2023

Julia Wheeler – Appointed until 23rd March 2024

Rev. Phil White – ex-officio

Independent Examiner

Agnieszka Białostocka, MAAT
11 Chaplin Grove
Crownhill
Milton Keynes
MK8 0DQ

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

Currently we have a practical approach to Risk Management so that, in the event of a major event, the charity could continue to operate in accordance with the charity's objectives.

The charity has robust procedures in place to ensure we observe best practice in relation to Health and Safety with particular emphasis on food hygiene and currently have a 5-star rating following an inspection by Environmental Health. We also have in place procedures to minimise the risk of major fraud or error and regularly review further risks including financial, operations, safeguarding, data protection and environmental risks.

The Trustees have paid due regard to the Charity Commission guidance on public benefit issued 14th February 2014.

OBJECTIVES AND ACTIVITIES

The constitution specifies that the objectives of the charity are:

1. To benefit the residents of Broughton, Aylesbury and the surrounding neighbourhood and to provide facilities for individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large without distinction of sex, sexual orientation, race or of political, religious or other opinions in the interests of social welfare and with the objective of improving the quality of life for the residents.
2. To advance the Christian faith amongst the people of Broughton, Aylesbury and the surrounding area.

Charitable activities

Because of the constraints imposed by the Covid-19 regulations, the opening hours had to be reduced and the numbers allowed on the premises were severely reduced. When permitted, the café opened to the public for three mornings a week. It has proved to be a valuable and popular venue for local people to meet up after the isolation of government lockdowns. To meet the demands that arose when we reopened, there is a dedicated team of volunteers and shift leaders who work very hard to provide a safe, welcoming atmosphere and excellent service. Visitors to the café continue to comment on the friendliness of staff and their willingness to take time to listen.

The trustees of Broughton Community Action are very grateful to Jamie Speer and the team of volunteers for their work in ensuring the charity has continued to operate when regulations allowed. We also thank the volunteers who have moved on during the year, after working so hard to help establish the place of the charity in the community, as well as the new people who have joined us. In particular we thank Jamie who is moving on to a new job in early 2022.

In the second half of the year some of the regular activities were restarted. In addition, a new group for mothers and their young children called “Little Lambs” started meeting on Friday mornings. This is being run by Anna Deane, the Broughton Church, Children and Families Worker.

Throughout the year, on one day a week, we were able to maintain our work as a distribution outlet for the Trussell Trust Foodbank. This vital service continued despite us having to close the café for normal activities. We thank the volunteers who have made this possible.

FINANCIAL REVIEW

Overview

This eighth year of operation has again been challenging for both trustees and volunteers due to the impact of the global pandemic.

Fortunately, when unable to open we were eligible for several government grants and these, together with our regular donations, fully covered our fixed costs. With significantly reduced operating costs we were even able to build up some additional reserves. This will ensure we can work towards quickly resuming activities, without the need to find additional finance, so that 2022 can be a year when we return to something closer to pre-pandemic level of activities and explore how best to serve the community with renewed energy and optimism.

The trustees are also grateful for the generosity of individual donors who made generous personal donations and to the Secretary, Susan Becker, for her efforts in identifying sources of funding and compiling the grant applications. We particularly acknowledge and thank the members of Broughton Church and the Trinity Ministries Charitable Trust for their support.

Reserves policy

During the year covered by this report the charity was able to build up our cash holding but did not hold significant reserves over and above that which will be required for normal operation.

The lease requires us to pay rent in advance every three months. In addition, the landlord holds a deposit equivalent to 6 months’ rent. The Rent Deposit money is not available to the charity and is therefore identified in the accounts as a separate restricted fund.

To minimise the risk the trustees believe it is essential to maintain sufficient cash reserves to guarantee a minimum of 3 months’ salary costs and fund the quarterly rent payments.

Future plans

In line with the Trustees’ priorities the current focus is less on income generation from the café and much more on being a community hub in line with the charitable objects. In 2022 we will be exploring how best to serve the community with renewed energy and optimism.

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	29,366	—	—	29,366	27,292
Income from charitable activities	6,297	—	—	6,297	5,959
Other trading activities	277	—	—	277	366
Investments	2	—	—	2	17
Other income	—	—	—	—	—
Total income	35,945	—	—	35,945	33,635
Expenditure on:					
Raising funds	—	—	—	—	458
Expenditure on charitable activities	25,850	—	—	25,850	27,591
Other expenditure	216	—	—	216	741
Total expenditure	26,066	—	—	26,066	28,792
Net income / (expenditure) resources before transfer	9,878	—	—	9,878	4,843
Transfers					
Gross transfers between funds - in	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—
Other recognised gains / losses					
Gains / losses on investment assets	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	9,878	—	—	9,878	4,843
Total funds brought forward	22,471	6,250	—	28,721	23,878
Total funds carried forward	32,350	6,250	—	38,600	28,721
Represented by					
Unrestricted					
General fund	32,350	—	—	32,350	22,471
Restricted					
Rent Deposit	—	6,250	—	6,250	6,250

Balance sheet

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets						
Tangible assets	266	—	—	—	266	482
	266	—	—	—	266	482
Current assets						
Debtors	(246)	—	6,250	—	6,003	6,497
Cash at bank and in hand	32,679	—	—	—	32,679	21,741
	32,432	—	6,250	—	38,682	28,238
Liabilities						
Creditors: Amounts falling due in one year	348	—	—	—	348	—
	348	—	—	—	348	—
Net current assets less current liabilities	32,083	—	6,250	—	38,333	28,238
Total assets less current liabilities	32,350	—	6,250	—	38,600	28,721
Total net assets less liabilities	32,350	—	6,250	—	38,600	28,721
Represented by						
Unrestricted						
General fund	32,350	—	—	—	32,350	22,471
Restricted						
Rent Deposit	—	—	6,250	—	6,250	6,250
Funds of the charity	32,350	—	6,250	—	38,600	28,721

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Tangible assets						
Furniture, Fixtures and Fittings -	150	—	—	—	150	250
Laptop computer -	116	—	—	—	116	232
Totals	266	—	—	—	266	482
Current assets - Cash at bank and in hand						
CafCash Current Account -	4,587	—	—	—	4,587	3,500
CafGold Reserves Account -	28,000	—	—	—	28,000	18,000
Petty Cash -	91	—	—	—	91	239
Totals	32,679	—	—	—	32,679	21,741
Current assets - Debtors						
Rent Deposit Account -	26	—	—	—	26	26
Electricity Account -	(273)	—	—	—	(273)	(32)
Accounts Receivable -	—	—	—	—	—	253
Rent Deposit -	—	—	6,250	—	6,250	6,250
Totals	(246)	—	6,250	—	6,003	6,497
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable -	348	—	—	—	348	—
Totals	348	—	—	—	348	—
Grand total	32,350	—	6,250	—	38,600	28,721

Analysis of income and expenditure

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u> <u>This year</u>	<u>Last year</u>
INCOME AND ENDOWMENTS						
Donations and legacies						
0101 - Gift Aided Giving - Bank	852	—	—	—	852	852
0110 - Gift Aided Giving - Cash	—	—	—	—	—	—
0201 - Other planned giving	240	—	—	—	240	218
0301 - Donations (Other)	549	—	—	—	549	285
0310 - Cash Donations (Café)	52	—	—	—	52	234
0501 - One-off Donations (Gift Aided)	—	—	—	—	—	100
0601 - Tax recoverable on Gift Aid	226	—	—	—	226	253
0801 - Regular Grants (Charities)	8,400	—	—	—	8,400	8,400
0811 - One-off grants (Charities)	240	—	—	—	240	3,138
0821 - Other Grants	18,805	—	—	—	18,805	13,810
Total	29,366	—	—	—	29,366	27,292
Income from charitable activities						
0510 - Regular Activities	246	—	—	—	246	395
1220 - Till receipts - Café income	6,051	—	—	—	6,051	5,563
Total	6,297	—	—	—	6,297	5,959
Other trading activities						
0550 - Fundraising Events	—	—	—	—	—	255
1225 - Till receipts - Fundraising	186	—	—	—	186	71
1226 - Till receipts - MORE+ Eco	91	—	—	—	91	—
1230 - Advertising income	—	—	—	—	—	—
1240 - Lettings - fund raising	—	—	—	—	—	40
Total	277	—	—	—	277	366
Investments						
1020 - Bank interest	2	—	—	—	2	17
Total	2	—	—	—	2	17
Other income						
0901 - Other income	—	—	—	—	—	—
1250 - Sales of fixed assets	—	—	—	—	—	—
Total	—	—	—	—	—	—
INCOME TOTAL	35,945	—	—	—	35,945	33,635

EXPENDITURE

Raising funds

1710 - Costs of applying for grants	—	—	—	—	—	—
2610 - Cost of goods sold (Fundraising)	—	—	—	—	—	13
2611 - Cost of goods sold (MORE+ Eco)	—	—	—	—	—	370
2630 - Fundraising events	—	—	—	—	—	75
Total	—	—	—	—	—	458

Expenditure on charitable activities

2000 - Staff costs - Salaries	4,744	—	—	—	4,744	5,967
2010 - Staff costs - Pensions	392	—	—	—	392	394
2020 - Staff costs - PAYE and NIC	929	—	—	—	929	153
2100 - Staff costs - Expenses	—	—	—	—	—	—
2110 - Staff costs - Training	—	—	—	—	—	—
2300 - Rent	13,833	—	—	—	13,833	13,350
2310 - Landlord Service Charges	614	—	—	—	614	684
2320 - Accounting and payroll	75	—	—	—	75	405
2330 - Legal and Professional Fees	—	—	—	—	—	—
2340 - Licences	488	—	—	—	488	540
2350 - Business rates	—	—	—	—	—	—
2360 - Insurance	1,596	—	—	—	1,596	1,633
2370 - Bank charges	196	—	—	—	196	102
2500 - Printing and promotion	28	—	—	—	28	83
2501 - Website costs	—	—	—	—	—	—
2510 - Fire, Health and Safety, Compliance	180	—	—	—	180	173
2520 - Cleaning	—	—	—	—	—	176
2530 - Utilities - electricity	977	—	—	—	977	811
2540 - Utilities - telecoms	490	—	—	—	490	488
2550 - Utilities - water	(105)	—	—	—	(105)	258
2560 - Utilities - Refuse and recycling	261	—	—	—	261	280
2600 - Cost of goods sold (Primary Purpose)	619	—	—	—	619	747
2620 - Sundries	118	—	—	—	118	696
2700 - Examination/audit fees	100	—	—	—	100	100
2820 - Repairs	—	—	—	—	—	—
2830 - Decoration	—	—	—	—	—	—
2840 - Maintenance and Servicing	274	—	—	—	274	144
2850 - Fixtures and Fittings, etc.	—	—	—	—	—	21
2860 - Equipment	34	—	—	—	34	379
Total	25,850	—	—	—	25,850	27,591

Other expenditure

2200 - Staff costs - Other	—	—	—	—	—	28
2810 - Depreciation	216	—	—	—	216	712
Total	216	—	—	—	216	741
EXPENDITURE TOTAL	26,066	—	—	—	26,066	28,792

GRAND TOTAL	9,878	—	—	—	9,878	4,843
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Notes to the Accounts

1. Trading Income

Primary purpose trading is trading which a charity carries out in fulfilment of its charitable objects as stated in the charity's governing document. This would include the sale of hot drinks, cakes, and light meals as part of our aim to provide facilities and a meeting place for local residents. Ancillary trading is defined as that which is in some way complementary to a charity's primary purposes, although it does not directly further a primary purpose. In these accounts both primary purpose trading and ancillary trading are aggregated under: 1220 - Till receipts - Cafe income.

Non-primary purpose trading is trading which is intended simply to raise funds for the charity. This would include sales of products unrelated to the charitable objectives such as second-hand books or commission on the sales of art and crafts displayed on the premises. These sales are shown separately in the accounts.

See <https://www.gov.uk/charities-and-trading> for further details.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

Incoming resources

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objective at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Resources used

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Fixed Assets

All fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are initially recorded at cost. Where cost is not available, the trustees may provide a reasonable estimate of cost or of the current value to the charity. Provision is made for depreciation where appropriate.

Restricted Fixed Assets

The rent deposit is a restricted fund held by the landlord and is not repayable until surrender of the lease. It is therefore not available to the Trustees and is shown separately in these accounts.

Depreciation

Depreciation is calculated so as to write-off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.

Independent Examiner's Report

Report to the Trustees of Broughton Community Action, Aylesbury, Charity Number 1153342.

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31st December 2021 set out on pages 5-8 of this document.

Responsibilities and basis of report

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 Charity's accounts carried out under section 145 of the 2011 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.

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 which gives 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.

Name and Address

Agnieszka Białostocka, MAAT
11 Chaplin Grove
Crownhill
Milton Keynes
MK8 0DQ

Signed  Type text here

Date 21/05/2022

This report dated: