



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

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 2021 there was one part-time Charity 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

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

		Total				
	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</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

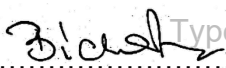
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- 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: