



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

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year

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

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

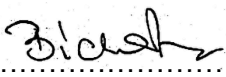
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 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 06/04/2023