



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

| | | | | | Total | |
|--|--------------|------------|------------|-----------|-----------|-----------|
| | Unrestricted | Designated | Restricted | Endowment | This year | Last year |

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

| | | | | | Total | |
|--|--------------|------------|------------|-----------|-----------|-----------|
| | Unrestricted | Designated | Restricted | Endowment | This year | Last year |

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) |

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