



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

		Total				
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
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

	Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
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