

REGISTERED CHARITY NUMBER:

1067432

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2022  
FOR  
BRETON COMMUNITY ASSOCIATION**

Versa Accountants Ltd  
Chartered Certified Accountants  
Unit 2  
99-101 Kingsland Road  
London  
E2 8AG

**BRETON COMMUNITY ASSOCIATION**

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FOR THE YEAR ENDED 31 JANUARY 2022**

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## BRETON COMMUNITY ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022

The trustees present their report with the financial statements of the charity for the year ended 31 January 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1067432

##### Principal address

Bretons Manor  
411 Rainham Road  
Rainham  
Essex  
RM13 7LP

##### Trustees

R Baker Trustee (resigned 11.7.22)  
Mrs S Lomas Trustee (resigned 11.7.22)  
Mrs G Reynolds (appointed 11.7.22)  
K Blythe (appointed 11.7.22)  
N Blythe (appointed 11.7.22)  
Mrs S Blythe (appointed 11.7.22)

##### Independent Examiner

Mr Albie Turner  
Versa Accountants Ltd  
Chartered Certified Accountants  
Unit 2  
99-101 Kingsland Road  
London  
E2 8AG

Approved by order of the board of trustees on 5 January 2023 and signed on its behalf by:



N Blythe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRETON COMMUNITY ASSOCIATION**

**Independent examiner's report to the trustees of Breton Community Association**

I report to the charity trustees on my examination of the accounts of Breton Community Association (the Trust) for the year ended 31 January 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

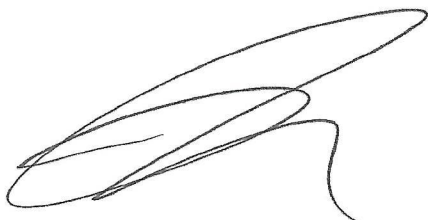
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Mr Albie Turner  
Versa Accountants Ltd  
Chartered Certified Accountants  
Unit 2  
99-101 Kingsland Road  
London  
E2 8AG

5 January 2023

**BRETON COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		898	10,359
Other trading activities	2	30,303	21,215
<b>Total</b>		<u>31,201</u>	<u>31,574</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	11,919	26,555
<b>NET INCOME</b>		19,282	5,019
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		5,019	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>24,301</u>	<u>5,019</u>

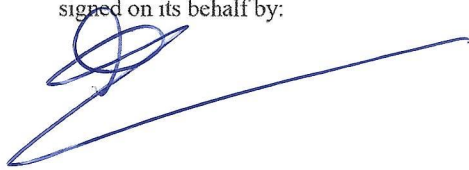
The notes form part of these financial statements

**BRETON COMMUNITY ASSOCIATION**

**BALANCE SHEET  
31 JANUARY 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	6	3,490	2,490
Cash at bank and in hand		25,001	6,719
		<u>28,491</u>	<u>9,209</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(4,190)	(4,190)
		<u>24,301</u>	<u>5,019</u>
<b>NET CURRENT ASSETS</b>			
		<u>24,301</u>	<u>5,019</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		24,301	5,019
<b>NET ASSETS</b>		<u>24,301</u>	<u>5,019</u>
<b>FUNDS</b>	8		
Unrestricted funds		24,301	5,019
<b>TOTAL FUNDS</b>		<u>24,301</u>	<u>5,019</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 January 2023 and were signed on its behalf by:



N Blythe - Trustee

The notes form part of these financial statements

## BRETON COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

#### 2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Lettings - General	135	1,556
Lettings - Playschool	19,260	16,940
Lettings - Barn	5,188	2,184
Lettings - Community Hall	3,950	275
Lettings - Manor House	1,770	260
	<u>30,303</u>	<u>21,215</u>

**BRETON COMMUNITY ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2022****3. RAISING FUNDS****Raising donations and legacies**

	2022	2021
	£	£
Support costs	9,602	21,905

**Investment management costs**

	2022	2021
	£	£
Security	1,310	1,017
Sundry Expenses	15	503
Property repairs	-	380
Equipment Repairs	992	2,750
	<u>2,317</u>	<u>4,650</u>

Aggregate amounts	<u>11,919</u>	<u>26,555</u>
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**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the year ended 31 January 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	10,359
Other trading activities	21,215
<b>Total</b>	<u>31,574</u>
<b>EXPENDITURE ON</b>	
Raising funds	26,555
<b>NET INCOME</b>	<u>5,019</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>5,019</u>

**BRETON COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2022**

**6. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Bretons Social Club	3,490	2,490
	<u>3,490</u>	<u>2,490</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Accruals	4,190	4,190
	<u>4,190</u>	<u>4,190</u>

**8. MOVEMENT IN FUNDS**

	At 1.2.21	Net movement in funds	At 31.1.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	5,019	19,282	24,301
	<u>5,019</u>	<u>19,282</u>	<u>24,301</u>
<b>TOTAL FUNDS</b>	<u>5,019</u>	<u>19,282</u>	<u>24,301</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	31,201	(11,919)	19,282
	<u>31,201</u>	<u>(11,919)</u>	<u>19,282</u>
<b>TOTAL FUNDS</b>	<u>31,201</u>	<u>(11,919)</u>	<u>19,282</u>

**Comparatives for movement in funds**

	Net movement in funds	At 31.1.21
	£	£
<b>Unrestricted funds</b>		
General fund	5,019	5,019
	<u>5,019</u>	<u>5,019</u>
<b>TOTAL FUNDS</b>	<u>5,019</u>	<u>5,019</u>

**BRETON COMMUNITY ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2022****8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,574	(26,555)	5,019
<b>TOTAL FUNDS</b>	<u>31,574</u>	<u>(26,555)</u>	<u>5,019</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.20 £	Net movement in funds £	At 31.1.22 £
<b>Unrestricted funds</b>			
General fund	-	24,301	24,301
<b>TOTAL FUNDS</b>	<u>-</u>	<u>24,301</u>	<u>24,301</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,775	(38,474)	24,301
<b>TOTAL FUNDS</b>	<u>62,775</u>	<u>(38,474)</u>	<u>24,301</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2022.