

BRETONS COMMUNITY ASSOCIATION

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

BRETONS COMMUNITY ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Nigel Blythe

Michelle Bailey

Daniel Cressey

Sandra Blythe

Gemma Reynolds

Charity Number

1067432

Registered Office

411 Rainham Road
Rainham
RM13 7LP

Independent Examiner

Albert Turner
9 Corbets Tey Road, Upminster Essex RM14 2AP

BRETONS COMMUNITY ASSOCIATION

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BRETONS COMMUNITY ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025 .

REPORT OF THE TRUSTEES

FOR THE YEAR TO 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the period 1 April 2024 to 31 March 2025. 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

Mrs G Reynolds Trustee

N Blythe Trustee

Mrs S Blythe Trustee

Mrs M Bailey Trustee

D Cressey Trustee

Independent Examiner

Albie S Turner FCCA

Versa Tax Solutions Ltd

9 Corbets Tey Road

Upminster

Essex

RM14 2AP

Approved by order of the board of trustees on 29 September 2025 and signed on its behalf by:

N Blythe - Trustee

This report was approved by the trustees and signed on its behalf by:

Nigel Blythe

Trustee

Date : 29 September 2025

BRETONS COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Bretons Community Centre

I report on the accounts of the charity for the year ended 31st March 2025, which are set out on pages 1 - 6 (Attached)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material respect the requirements, to keep accounting records in accordance with section 130 of the Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act,

Signed:

Name: Albie S Turner FCCA

Address: 9 Corbets Tey Road, Upminster, Essex RM14 2AP

Date: 29th September 2025

Name: Albert Turner

Date: 29 September 2025

BRETONS COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £
Income and endowments from:			
Donations and legacies	2	54,837	54,837
Charitable activities	3	3,653	3,653
Total		58,490	58,490
Expenditure on:			
Raising funds	4	-	-
Charitable activities	5	5,783	5,783
Other	7	38,877	38,877
Total		44,660	44,660
Net income		13,830	13,830
Net movement in funds		13,830	13,830
Reconciliation of funds:			
Total funds brought forward		79,478	79,478
Total funds carried forward		93,308	93,308

BRETONS COMMUNITY ASSOCIATION

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £
Current assets			
Debtors	8	81,201	81,201
Cash at bank and in hand	9	12,887	12,887
Total current assets		94,088	94,088
Creditors: amounts falling due within one year	10	780	780
Net current assets/(liabilities)		93,308	93,308
Total net assets		93,308	93,308
Funds of the Charity			
Unrestricted funds	11	93,308	93,308
Restricted income funds	11		-
Endowment funds	11		-
Total funds		<u>93,308</u>	<u>93,308</u>

The financial statements were approved by the trustees on 29 September 2025 and signed on its behalf by:



Nigel Blythe

Trustee

Date : 29 September 2025

BRETONS COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025
	£	£
Donation and gifts	-	-
Membership subscriptions and sponsorships which are in substance donations	4,435	4,435
Other	50,402	50,402
Total	54,837	54,837

3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025
	£	£
Sale of Good	3,653	3,653
Total	3,653	3,653

4. Expenditure on Raising Funds

Analysis	Total funds 2025
	£
Rent collection, property repairs and maintenance charges	-
Total	-
Support Costs	-
	-

5. Expenditure on Charitable Activities

	Total funds 2025
	£
Analysis	
Legal/professional fees	1,507
Wages and salaries	3,526
Charity management & administration	-
Total	5,033
Support Costs	750
	10,816

6. Support Costs

	Total funds 2025
	£
Analysis	
Support Costs	
Staff costs	-
Governance Costs	
Accountants fees	750
	750

7. Other Expenditure

	Unrestricted funds	Total funds 2025
	£	£
Analysis		
Other Expenditure	38,877	38,877
Total	38,877	38,877

8. Debtors: Amounts falling due within one year

	Total funds 2025
	£
Trade debtors	-
Other debtors	81,201
Total	81,201

9. Cash at bank and in hand

	Total funds 2025
	£
Cash at bank and in hand	12,887
Total	12,887

10. Creditors: Amounts falling due within one year

	Total funds 2025
	£
Accruals for grants payable	-
Accruals and deferred income	780
Total	780

11. Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	<u>79,478</u>	<u>58,490</u>	<u>44,660</u>	<u>-</u>	<u>-</u>	<u>93,308</u>
Total	79,478	58,490	44,660	-	-	93,308