



Breacc – Brazilian Educational and Cultural Centre

UK Registered Charity No.: 1087726

Office: Office: 92,Whitton Dene Hounslow UK TW3 2JU

<http://www.breacc.org.uk>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2016

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2016

OBJECTIVES OF BREACC

The objectives of Breacc are to disseminate Brazilian culture by teaching Portuguese, and helping children to understand and respect other cultures and different ways of living.

Breacc is a voluntary organisation funded by members of the Brazilian community in the UK. The school meets at the St Mary's Junior School 131, Richmond Road, TW1 3BA Saturday mornings during school term times. A full prospectus, in Portuguese, is available from Breacc's website or from the School on class days. Breacc's official site provides information in English as well as in Portuguese.

OFFICERS AND TRUSTEES OF BREACC

The following served as Committee Members, and hence as Trustees in the year ended 31 August 2016.

Graciano de Santana Soares – Chairman

Fabiana Teixeira - Treasurer

Katia Fonseca Peixoto – Secretary

All the above may be contacted c/o Breacc info@breacc.com or by post: Breacc, 92,Whitton Dene Hounslow UK TW3 2JU.

ACTIVITIES AND EVENTS REPORT

The financial health of Breacc remains stable with a noticeable increase from last year's figures. Expenditures have also risen considerably partly due to the cost of two more room hire in Richmond and volunteer contributions at both Richmond and Bournemouth centres. The increase in the volume of membership fees facilitated by the creation of Grupo Jardim in Richmond and the opening of the Bournemouth centre has been offset by the increased overhead costs. Effective community engagement and events organisation has helped generate income to counter the rises in cost. Once again, we have been involved in several activities that have continued to raise Breacc's profile amongst the community.

OPEN DAYS

Our termly Open Days have been highly successful and shown improved administrative organisation. It has also been an opportunity to assess the demand for language courses in London and in some other parts of the Country. Online campaigns via Breacc's website is supported by an enrolment system that allows the administrative team to gauge volume of visitors on open days and provide a good level of capacity management. Figures from our open days support the Trustee's views that there continue to be considerable scope for expansion of Breacc's offering to the community. The new groups (Grupo Jardim, for 0-4-year-olds, and Grupo Sertão, for 8-10-year-olds) continue to offer a better sense of progression to students. Grupo Jardim also creates the best expansion route for Breacc given the increasing demand for spaces for children between 0 and 4 years of age.

OUR OFFER

Breacc's key learning principle is based on Jean Piaget's vision of constructivism, where learning emanates from reflections about the interaction with context and people. "A philosophy that views learning as an active process in which learners construct their own understanding and knowledge of the world through action and reflection". One of Breacc's key values is that of identity, for Breacc plays a key role in helping children whose heritage differs from the British norm understand their make-up and offer a sense of belonging by capitalising of their own view of themselves and the world. The most effective way to achieve an offer that capitalises on a constructivist approach is to plan classroom and extra-curricular activities annually, based on feedback and interactions with the children themselves, their families and the teachers. Thus, on a yearly basis, Breacc creates a fresh theme through which to approach classroom delivery. This year, the annual theme was *Brincando de Aprender* (roughly translated as **Playing to Learn**), which was also a response to parents' feedback suggesting more fun activities to motivate the children. As a result of this year's planning and delivered activities, Breacc enjoyed one of the best year of it has ever had.

CARNIVAL PARTY (FEB 2016)

Carnival is an integral part of the Brazilian culture. It is by far the most celebrated festival of the Brazilian calendar and every year Breacc organises a party as part of our calendar for the benefit of the members. It is a great opportunity to get the Brazilian community together and show our children and the local community our music, dance and food for the occasion. Another small-scale party mainly for members and their children was organised.

SUMMER FARE (JUN 2016)

Festa Junina is the annual Brazilian celebration which takes place in the middle of winter (in the southern hemisphere) and are most associated with the Brazilian North-eastern area, but celebrated in the whole of Brazil, mainly on the days following the Catholic feast of Saint Anthony, John the Baptist and Saint Peter.

These popular festivals not only coincide with the rainy seasons of most states in the northeast but they also provide the people with an opportunity to continue the tradition of giving thanks to Saint Peter and Saint John for the rain. They also celebrate rural life, the harvesting and feature typical clothing, food, dance (particularly "quadrilha", which is similar to square dancing), and music. It's a very important festival for the Brazilian calendar and it's full of folklore, which makes the party very popular in England particularly amongst children.

For the fourth consecutive year, this year's party was held on the school premises in Twickenham. Over 400 people attended the event. It was an opportunity for other members of the Brazilian community to show their arts and crafts and music. Repeating the success of last year's summer fair, "Banda Pé de Jurema" was the main attraction playing traditional Brazilian music. The traditional 'quadrilha' (square dance) involved everyone present and was for many the highlight of the party. The party was another opportunity to offer sales of traditional food and drinks as well as games and activities that kept children and families busy throughout the day.

Breacc Bournemouth also held its own Summer Fair on 4th July, a week after the Richmond one. Comparatively, it is a much smaller party but it has helped raise Breacc's profile in the region.

COMMUNICATIONS

Our communication channels are effective in connecting with existing and prospectus members. Our Breaccbook has passed 1,700 followings and continues to grow. Breacc Bournemouth's Facebook has now 160 followers. Our website (www.breacc.org.uk) now provides a front page fully in English and internal pages with the same repeated information in Portuguese. Through the website, prospectus family subscribe to attend our open days. A weekly newsletter feature key messages related to Breacc's calendar and weekly activities to keep members informed.

ACKNOWLEDGEMENTS AND THANKS

We would like to thank everyone who contributed to our projects and events this year, small or large, because every contribution is extremely important to Breacc.

We would also like to thank all our existing members and welcome the new ones who have been supportive of our activities.

FUTURE PLANS

Breacc will continue to organise the most popular parties, such as Carnival and Festa Junina (the summer fare), as usual, while continuing to investigate new ways of raising funds to ensure our plans can be delivered.

RESERVES

At 31 August 2016 Breacc had reserves of £16,117 equivalent to 6 months of recurring expenditure (2015 figures: £10,635: 6 months). All funds raised and contributed are held for the benefit of the pupils of the school.

RISK ASSESSMENT

The process of identifying the major risks to which the charity is exposed, as identified by the Officers and Trustees, continues. The Officers and Trustees are committed to continuing this review of risks identified, and to making sure that their systems established to mitigate those risks are improved, where necessary.

PUBLIC BENEFIT

Breacc's activities are open to all. The Trustees are of the opinion that all may benefit from a greater understanding of Brazilian culture, of the Portuguese language, and from an increased understanding of different cultures and ways of living.

Graciano Soares

Chairman

25 May 2017

Independent Examiner's Report

to the Trustees of Breacc – Brazilian Educational and Cultural Centre

I report on the accounts of the Charity for the year ended 31 August 2016, which are set out on pages 8 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Charity's Trustees are responsible for the preparation of 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 2011 Act) and that an Independent Examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in my statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

1. 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Robert Ashdown, Chartered Accountant, 75 Brookville Road, London, SW6 7BH

25 May 2017

Statement of Financial Activities

	NOTES	2016 (unrestricted)	2015 (unrestricted)
Income from			
Charitable activities		37,551	23,381
Total incoming resources		<u>37,551</u>	<u>23,381</u>
Resources expended			
Charitable activities	2	32,009	22,849
Total resources expended		<u>32,009</u>	<u>22,849</u>
Net income		<u>5,542</u>	<u>532</u>
Reconciliation of funds			
Net funds brought forward at 01/09/2016		10,635	10,104
Total funds carried forward at 21/08/2017		16,177	10,635

Balance Sheet

	NOTES	31/08/2016	31/08/2015
Current assets			
Cash at bank and petty cash	3	16,131	10,475
Cash		46	160
Total current assets		16,177	10,635
Liabilities falling due within one year	4	0	0
Net assets		16,177	10,635
The funds of the charity			
Unrestricted income funds		16,177	10,635
Total charity funds		16,177	10,635

The Notes to the Accounts form part of these Financial Statements.

Approved by the Trustees on 25/05/2017 and signed on their behalf by:

Graciano Soares

Trustee

Fabiana Teixeira

Trustee

Notes to the accounts

1. These accounts have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16th July 2014, and the Charities Act 2011.

2. Charitable activity expenditure includes:

	2016	2015
Faculty Fees	20,472	12,754
Fund raising	3,566	0
Rents	3,450	2,450
Materials and travel	1,350	599
Insurance	519	497
Teacher's training	365	1,355
Storage	1,854	1,510
Advertising	0	86
Events	312	0
Other	121	0
	32,009	22,849

3. Cash at Bank

CAF Bank	16,131	10,475
	16,131	10,475

4. Liabilities falling due within one year:

No unpaid liabilities were known at the end of each year.