

REGISTERED CHARITY NUMBER: 1170288

Report of the Trustees and  
Unaudited Financial Statements for the year to 31 March 2021  
for  
The Brett Foundation

The Brett Foundation

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for the year ended 31 March 2021

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## **The Brett Foundation**

### **Report of the Trustees** **for the year ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, 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 (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Charity Name**

The Brett Foundation

##### **Registered Charity number**

1170288

##### **Principal address**

127 Cranbrook Drive  
Maidenhead  
SL6 6RY

##### **Trustees**

Sue Brett  
Danielle Boyd-Waters  
Catharine Brett  
Kobie Cornish

Appointed 11 April 2020

##### **Independent examiner**

Anna Chapman FCA  
Chapman Worth Limited  
Unit 3 The Old Estate Yard  
High Street  
East Hendred, Oxfordshire  
OX12 8JY

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Brett Foundation is registered with the Charity Commission under registration number 1170288. The charity is a Charitable Incorporated Organisation, constituted under a Deed of Constitution dated 15 November 2016.

##### **Recruitment and appointment of new trustees**

Additional or replacement Trustees can be appointed by the existing Trustees. Trustees are required to retire every three years, at which point they are eligible for re-election.

##### **Risk management**

The Trustees have considered the major risks faced by the charity and have put controls in place to mitigate the risks identified.

#### **OBJECTIVES**

##### **Objectives and aims**

The objectives of the charity are the relief of poverty by the provision of emergency and other accommodation, services, advice, essential goods and assistance for persons in need.

## The Brett Foundation

### Report of the Trustees for the year ended 31 March 2021

#### **ACTIVITIES**

In structuring the activities of the charity, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The main activities of the charity in relation to its objectives for public benefit are:

- **Drop-in Centre**  
We run a centre for people in and around Maidenhead who are disadvantaged to drop in for support. It is aimed at anyone who is struggling with their lives. We receive a very wide range of people, such as people who are homeless, who are depressed, who are lonely, who have learning difficulties. Depending on their needs, and on the resources available to us, we provide them company, refreshments, food, and advice.
- **After-School Club**  
We run an after-school club for children whose parents who work and who are in poverty so are unable to afford child-care. During the year, we received a grant from the Lottery Fund to support this initiative
- **Material support**  
We work with local charities and the general public to provide material support to people in and around Maidenhead in urgent need. We have provided items ranging from fridges and washing machines, to beds, to school uniforms. During the year, we also started a Fuel Bank to provide fuel for families who can not afford to light or heat their homes properly.
- **Advocacy**  
We speak out for people in and around Maidenhead whose interests are not being represented. We raise awareness of need, and seek support where appropriate, either individually or in groups
- **Post Natal Depression**  
During the year, we made a grants of £10,390 to the Babies 1<sup>st</sup> to provide support for mothers and fathers with postnatal depression (2020: £nil)
- **COVID-19 Support**  
This year saw the outbreak of the COVID-19 pandemic. During the year, we provided a number of support for people who were struggling as a result. We arranged befriending support for around 150 people who were isolated or elderly and who were cut-off from society. We arranged to shop and deliver food to 5 people who were unable to leave home. We arranged to provide home computers for around 180 school children without access to computers and who, without our support, would have been unable to do home schooling.

#### **ACHIEVEMENTS AND PERFORMANCE**

We have helped people with benefits claims and who were under threat of eviction. We supplied school uniforms and meals, we worked closely with the local foodbank to provide food for people helped generally.

We continue to support people who are homeless, with food, emotional and other support tailored to their individual needs. We worked with the Council to help provide families in need with white goods and other home furnishings.

During the year, we started an after-school club for parents on low income to afford care for their children whilst they work. During the year, we have worked closely with families affected by the COVID-19 pandemic, helping them to access food, services and human connection where needed.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charity's unrestricted funds held at 31 March 2021 are expendable at the discretion of the Trustees, in furtherance of the objects of the charity. At 31 March 2021, the unrestricted reserves of the charity were £104,572 (2020: £59,705), with restricted reserves of £nil (2020: £9,540).

The charity is monitoring its reserves. It has increased its reserves during the year to be able to provide for the uncertain and rapidly changeable needs of people struggling with the impact of COVID-19.

The trustees declare they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Sue Brett  
Chair

Date: 14 April 2021

## **The Brett Foundation**

### **Independent Examiner's Report to the Trustees of The Brett Foundation**

I report on the accounts of the The Brett Foundation for the year ended 31 March 2021, which are set out on pages to 11.

#### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) 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 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 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 the next statement.

#### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anna Chapman FCA  
Chapman Worth Limited  
Unit 3 The Old Estate Yard  
High Street  
East Hendred, Oxfordshire  
OX12 8JY

Date: 29 August 2021

**Statement of Financial Activities  
for the 31 March 2021**

		Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Notes					
<b>Incoming resources</b>					
<i>Income and endowments from:</i>					
Donations and Legacies	3	72,699	3,823	76,522	44,875
Charitable activities	3	893		893	-
Interest		-	-	-	2
<b>Total</b>		<b>73,592</b>	<b>3,823</b>	<b>77,415</b>	<b>44,877</b>
<b>Resources expended</b>					
<i>Expenditure on charitable activities</i>	4				
Charitable activities		24,612	15,263	39,875	42,888
Raising funds		-	-	-	55
Support costs		2,213	-	2,213	1,507
<b>Total</b>		<b>26,825</b>	<b>15,263</b>	<b>42,088</b>	<b>44,450</b>
<b>Net Movement in Funds</b>		<b>46,767</b>	<b>(11,440)</b>	<b>35,327</b>	<b>427</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		59,705	9,540	69,245	68,818
Net Movement in Funds		46,767	(11,440)	35,327	427
Reserves Transfers		(1,900)	1,900	-	-
<b>Total funds carried forward</b>		<b>104,572</b>	<b>-</b>	<b>104,572</b>	<b>69,245</b>

The Brett Foundation

Balance Sheet

At 31 March 2021

				2021	2020
		Unrestricted	Restricted	Total	Total
	Notes	Funds	Funds	Funds	Funds
		£	£	£	£
<b>Current Assets</b>					
Cash at bank		105,472	-	105,472	69,965
<b>Total current assets</b>		105,472	-	105,472	69,965
<b>Creditors:</b> amounts falling due within one year	8	900	-	900	720
		900	-	900	720
<b>Total net assets</b>		104,572	-	104,572	69,245
<b>Funds of the Charity</b>					
Balance at 31 March 2020		104,572	-	104,572	69,245

The financial statements were approved by the Board of Trustees on 14 April 2021 and were signed on its behalf by:

Sue Brett -Trustee

Katie Brett -Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

**1. BASIS OF ACCOUNTING**

The charity constitutes a public benefit entity as defined by FRS102.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts 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 Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011.

**2. ACCOUNTING POLICIES**

The accounts present a true and fair view, and the accounting policies adopted are those outlined below.

**Recognition of income**

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

**Donated goods and services**

Donated goods are not measured, and donated services are not included in the SOFA, because the Trustees believe it is impractical to measure their fair value.

**Support costs**

The charity has incurred expenditure on support costs.

**Volunteer help**

The value of any voluntary help received is not included in the accounts, but is described in the trustees' annual report.

**Restricted funds**

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.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses.

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.



### 3. INCOME ANALYSIS

#### INCOME AND ENDOWMENTS

Donations and Legacies

##### Restricted Funds

	2021 £	2020 £
After-School Club	3,823	-
Postnatal Depression	-	10,000
Homeless Shelter	-	581
Payroll	-	1,052
	<hr/> 3,823	<hr/> 11,633

##### Unrestricted Funds

Home Equipment	4,989	5,502
Home Shopping	1,380	-
Work Hub	-	60
General	66,330	27,680
	<hr/> 72,699	<hr/> 33,242

Totals	<hr/> 76,522	<hr/> 44,875
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#### CHARITABLE ACTIVITIES

Income from After-School Club

	<hr/> 893	<hr/> -
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### 4. CHARITABLE EXPENDITURE ANALYSIS

##### Restricted Funds

	2021 £	2020 £
Postnatal Depression	10,390	460
Fuel Bank	890	-
After-School Club	3,983	-
Homeless Shelter	-	25,908
Payroll	-	1,052
	<hr/> 15,263	<hr/> 27,420

##### Unrestricted Funds

Home Equipment	6,158	4,894
Home Shopping	2,039	-
Food	3,106	2,703
Schools Support	9,071	-
After-School Club	-	126
Work Hub	-	3,788
Premises and other	4,238	3,957
	<hr/> 24,612	<hr/> 15,468

Totals	<hr/> 39,875	<hr/> 42,888
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The notes form part of these financial statements

**5. SUPPORT COST ANALYSIS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>SUPPORT COSTS</b>		
Accounting	1,044	840
Bank charges	144	175
Credit card charges	1	27
IT	30	177
Print, Postage and Stationery	50	-
Sundry	-	10
Statutory Costs	53	13
Vehicle Costs	891	265
	<u>2,213</u>	<u>1,507</u>

**6. TRUSTEES' AND STAFF COSTS/BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 (2020: £nil). During the year, one of the Trustee Sue Brett's children was paid £427 (2020: £nil) for services provided working with children at the After-School club. She was paid at the same rate as everyone who provided equivalent services at the Club.

No staff were employed during the year ended 31 March 2021 (2020: nil)

**7. SUPPORT COSTS**

The charity spent £2,213 (2020 £1,507) on support costs. None of the costs were allocated to charitable activities.

**8. CREDITORS: Amounts falling due with one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	900	720
	<u>900</u>	<u>720</u>

9. **DESIGNATED CHARITY FUNDS**

The restricted income funds held and movements during the current reporting period were:

Fund names	Purpose and restrictions	Funds at			Reserves	Funds at
		01/04/20	Income	Expenditure	Transfer	31/03/21
		£	£	£		£
<b>Restricted</b>						
Babies 1 <sup>st</sup>	Postnatal Depression	9,540	-	(10,390)	850	-
Lottery Fund	After-School Club	-	3,823	(3,983)	160	-
Lottery Fund	Fuel Bank	-	-	(890)	890	-
		9,540	3,823	(15,263)	1,900	-