

REGISTERED CHARITY NUMBER: 1170288

Report of the Trustees and  
Unaudited Financial Statements for the year to 31 March 2023  
for  
The Brett Foundation

The Brett Foundation

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for the year ended 31 March 2023

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## **The Brett Foundation**

### **Report of the Trustees** **for the year ended 31 March 2023**

#### **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  
Hannah Brett

##### **Independent examiner**

Anna Chapman FCA  
Chapman Worth Limited  
Unit 2 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 2023

#### **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
- **Connexions Cafe**  
We run a cafe for anyone who needs support, which has a soft toy area for families with young children.
- **Home 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.
- **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
- **Support for Ukrainians**  
We work with Open Arms Charity to provide English classes and social support for Ukrainians living in and around Maidenhead who have fled the fighting in their home country.
- **Other**  
We provide additional support to families in poverty in many different ways. We run a breakfast club at schools for children whose parents can not afford to give them breakfast. We run a weekly Clothes Bank offering free clothes. We provide cooked meals to people who are unable to leave their home and who are isolated. We run a larder for people who need a foodbank but who need a more personalised approach to their needs. We run a Fuel Bank to provide energy vouchers for families who can not afford to light or heat their homes properly.

#### **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.

Our after-school club is run for parents on low income to afford care for their children whilst they work. During the year, we have worked closely with families helping them to access food, services, clothes and other essentials for their children for their children and human connection where needed.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charity's unrestricted funds held at 31 March 2023 are expendable at the discretion of the Trustees, in furtherance of the objects of the charity. At 31 March 2023, the unrestricted reserves of the charity were £106,044 (2022: £85,296), with restricted reserves of £25,030 (2022: £nil), which makes total reserves of £131,074 (£2022: £85,296).

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

Signed on behalf of the charity's trustees.

Sue Brett  
Chair

Date: 6 May 2023

## **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 2023, which are set out on pages 5 to 11.

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

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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 130 of the Act ; and
  - (ii) to prepare accounts which accord with the accounting records 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 2 The Old Estate Yard  
High Street  
East Hendred, Oxfordshire  
OX12 8JY

Date: 20 June 2023

## The Brett Foundation

### Receipts and Payments for the 31 March 2023

		Unrestricted	Restricted	2023	2022
		Funds	Funds	Total Funds	Total Funds
	Notes	£	£	£	£
<b>Receipts</b>					
<i>Income and endowments from:</i>					
Donations and Legacies	3	90,253	40,379	130,632	20,595
Other trading activities	3	7,474	-	7,474	7,198
Interest		-	203	203	-
<b>Total</b>		<b>97,727</b>	<b>40,582</b>	<b>138,309</b>	<b>27,793</b>
<b>Payments</b>					
<i>Expenditure on charitable activities</i>					
Charitable activities	4	32,948	15,466	48,414	18,643
Other trading activities	5	40,796	-	40,796	26,512
Support costs	6-7	3,235	86	3,321	1,914
<b>Total</b>		<b>76,979</b>	<b>15,552</b>	<b>92,531</b>	<b>47,069</b>
<b>Net of receipts less (payments)</b>		<b>20,748</b>	<b>25,030</b>	<b>45,778</b>	<b>(19,276)</b>
<b>CASH FUNDS RECONCILIATION</b>					
Total brought forward		85,296	-	85,296	104,572
Net Movement in the year		20,748	25,030	45,778	(19,276)
Total carried forward		<b>106,044</b>	<b>25,030</b>	<b>131,074</b>	<b>85,296</b>

The notes form part of these financial statements

**The Brett Foundation**

**Statement of Assets and Liabilities**  
**At 31 March 2023**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023 Total Funds</b>	<b>2022 Total Funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>					
Property, plant and equipment	8	9,930	-	9,930	-
<b>Current Assets</b>					
Debtors: Amounts due within one year	9	795	-	795	-
Cash funds		97,087	25,030	122,117	85,296
<b>Total current assets</b>		97,882	25,030	122,912	85,296
<b>Current Liabilities</b>					
Creditors: Amounts due with one year:	10	1,768	-	1,768	-
		1,768	-	1,768	-
<b>Total net assets</b>		106,044	25,030	131,074	85,296
<b>Funds of the Charity</b>					
Balance at 31 March 2023		106,044	25,030	131,074	85,296

The financial statements were approved by the Board of Trustees on 6 May 2023 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 2023**

**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.

**2. ACCOUNTING POLICIES**

The accounts policies adopted are those outlined below.

**Recognition of income**

Income is included when the charity receives the funds.

**Grants and donations**

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

**Donated goods and services**

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

**Depreciation**

Fixed assets are written off over the expected useful life of the asset on the straight line basis. Motor vehicles are depreciated over three years.

**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.



**Notes to the Financial Statements  
for the year ended 31 March 2023**

**3. RECEIPTS ANALYSIS**

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
<b>Donations and Legacies</b>				
General Donations	90,253	-	90,253	20,595
Support for Ukrainians	-	40,379	40,379	-
	<u>90,253</u>	<u>40,379</u>	<u>130,632</u>	<u>20,595</u>
<b>Other Trading Activities</b>				
Income from After-School Club	7,474	-	7,474	7,198

**4. CHARITABLE PAYMENTS ANALYSIS**

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
<b>Restricted Funds</b>				
Support for Ukrainian Refugees	-	15,466	15,466	-
<b>Unrestricted Funds</b>				
Connexions Cafe	2,655	-	2,655	2,691
Home Equipment	10,503	-	10,503	5,659
Family Support	4,426	-	4,426	4,878
Fuel Bank	44	-	44	-
Shelter	-	-	-	820
Schools Support	1,118	-	1,118	-
The Larder	6,109	-	6,109	1,115
Warm Places	331	-	331	-
General activities:				
Food and food vouchers	2,809	-	2,809	3,480
Light and heat	3,648	-	3,648	-
Other	1,305	-	1,305	-
Totals	<u>32,948</u>	<u>15,466</u>	<u>48,414</u>	<u>18,643</u>

**5. OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
After-School Club	35,831	-	35,831	26,512
Depreciation	4,965	-	4,965	-
	<u>40,796</u>	<u>-</u>	<u>40,796</u>	<u>26,512</u>

**6. SUPPORT COST ANALYSIS**

	Unrestricted £	Restricted £	2023 £	2022 £
<b>SUPPORT COSTS</b>				
Accounting	2,045	-	2,045	324
Bank charges	158	-	158	151
Insurance	367	-	367	363
IT	571	86	657	968
Printing, postage and stationery	-	-	-	12
Statutory Costs	35	-	35	96
Telephone Costs	59	-	59	-
	<u>3,235</u>	<u>86</u>	<u>3,321</u>	<u>1,914</u>

None of the costs were allocated to charitable activities.

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

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 (2022: £nil).

The unrestricted cost of staff employed during the year ended 31 March 2023 in the after-school club was £25,054 and the restricted cost of providing English lessons for Ukrainians was £8,160 (2022: nil) rest.

**8. FIXED ASSETS**

	Motor Vehicle 2023	Motor Vehicle 2022
<b>COST</b>		
Balance at the start of the year	-	-
Purchases in the year	14,895	-
Balance at the end of the year	<u>14,895</u>	<u>-</u>
<b>DEPRECIATION</b>		
Balance at the start of the year	-	-
Depreciation in the year	4,965	-
Balance at the end of the year	<u>4,965</u>	<u>-</u>
<b>NET BOOK VALUE at the end of the year</b>	<u>9,930</u>	<u>-</u>

**The Brett Foundation**

**Notes to the Financial Statements**  
**for the year ended 31 March 2023**

**9. DEBTORS: AMOUNTS DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	795	-
	<u>795</u>	<u>-</u>

**10. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	800	-
Other creditors	968	-
	<u>1,768</u>	<u>-</u>

**11. RESTRICTED FUNDS**

<b>Fund names</b>	<b>Purpose and restrictions</b>	<b>Funds at 01/04/23 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Reserves Transfer</b>	<b>Funds at 31/03/23 £</b>
<b>Restricted</b>						
Ukrainian Refugees	Support for Ukrainians	-	40,582	(15,552)	-	25,030
		<u>-</u>	<u>40,582</u>	<u>(15,552)</u>	<u>-</u>	<u>25,030</u>