

REGISTERED CHARITY NUMBER: 1170288

The Brett Foundation

Report of the Trustees and
Unaudited Financial Statements for the year to 31 March 2025

The Brett Foundation

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for the year ended 31 March 2025

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The Brett Foundation

Report of the Trustees for the year ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name

The Brett Foundation

Registered Charity number

1170288

Principal address

Chalkpit Nursery
Chalk Pit Lane
Burnham, Bucks
SL1 8NH

Trustees

Sue Brett
Catharine Brett
G Nigel Cohen

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

Our objectives are to help people living in and around Maidenhead who are in poverty, homeless, isolated or otherwise disadvantaged. The help we provide is set out in the Activities section below.

ACTIVITIES

We focus on helping people who may be harder to reach or who might miss out on support from other charities. When planning what we do, our trustees always follow the Charity Commission's guidance on public benefit to make sure we're making a real difference.

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

- **Homeless Lounge**
During last year, we opened a homeless lounge for rough sleepers. Currently, we are open once twice a week, providing a breakfast meal and evening meal. We provide food, toiletries, clothing, shower facilities and other support such as tents, sleeping bags and haircuts. We also provide a warm space for rough sleepers to shelter from the cold and a place of friendship, respect and warm welcome.
- **Soft-Play Mondays**
We run a play group for parents with toddlers who can not afford to get out or socialise their children. The play group has a soft play area and we offer snacks and drinks throughout, a free lunch to takeaway and connection and support.

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Report of the Trustees for the year ended 31 March 2025

- **Tea House**
For three months, we ran a free cafe for people in poverty or in social isolation. We provided food, entertainment and a place where people can meet others as the Soul Cafe. These activities developed into the Tea House, hosting free coffee mornings for people who are lonely or isolated. We provide tea, coffee and cakes and a place where people can meet others if they cannot otherwise afford to do. It is part of a borough-wide campaign by charities to try to alleviate poverty and social isolation in and around the Royal Borough of Windsor, Ascot and Maidenhead.
- **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 including white goods, household essentials and clothes. We also provided presents to 300 children and adults during the Christmas period.

ACHIEVEMENTS AND PERFORMANCE

Our soft-play group provided support for parents with toddlers and young children, offering them a place to come out and meet other parents and young children.

Our Soul Cafe provided a place for people in poverty and people who feel isolated to come out, eat, meet old friends and make new ones and to be entertained.

Through our Homeless Lounge, we provided support for people who are homeless, with food, emotional and other support tailored to their individual needs.

Our Ukrainian initiative provided English classes to adults and children living in and around Maidenhead fleeing the violence in Ukraine. During the classes, we also provided food and social and emotional support.

We helped people in poverty to obtain advice, financial support, clothes and other material needs. We supplied school uniforms and meals to families with school-age children. we worked closely with the local foodbank to provide food for people helped generally.

FINANCIAL REVIEW

Reserves policy

The charity's unrestricted funds held at 31 March 2025 are expendable at the discretion of the Trustees, in furtherance of the objects of the charity. At 31 March 2025, the unrestricted reserves of the charity were £62,702 (2024: £79,112), with restricted reserves of £8,211 (2024: £13,021), which makes total reserves of £70,913 (2024: £92,133).

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

Signed on behalf of the charity's trustees.

Sue Brett
Chair

Date: 29 May 2025

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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 2025, which are set out on pages 6 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: 9 June 2025

The Brett Foundation

Receipts and Payments for the 31 March 2025

		Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	Notes	£	£	£	£
Receipts					
<i>Income and endowments from:</i>					
Donations and Legacies	3	17,109	10,059	27,168	52,747
Other trading activities	3	1,175	-	1,175	2,940
Interest		4	370	374	493
Total		18,288	10,429	28,717	56,180
Payments					
<i>Expenditure on charitable activities</i>					
Charitable activities	4	30,019	15,239	45,258	54,080
Other trading activities	5	1,761	-	1,761	39,122
Support costs	6-7	2,918	-	2,918	1,919
Total		34,698	15,239	49,937	95,121
Net of receipts less (payments)		(16,410)	(4,810)	(21,220)	(38,941)
CASH FUNDS RECONCILIATION					
Total brought forward		79,112	13,021	92,133	131,074
Net Movement in the year		(16,410)	(4,810)	(21,220)	(38,941)
Total carried forward		62,702	8,211	70,913	92,133

The notes form part of these financial statements

The Brett Foundation

Statement of Assets and Liabilities
At 31 March 2025

		Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	Notes	£	£	£	£
Fixed Assets					
Property, plant and equipment	8	-	-	-	4,965
Current Assets					
Debtors: Amounts due within one year	9	-	-	-	261
Bank Balances		63,502	8,211	71,713	87,707
Total current assets		63,502	8,211	71,713	87,968
Current Liabilities					
Creditors: Amounts due with one year:	10	800	-	800	800
		800	-	800	800
Total net assets		62,702	8,211	70,913	92,133
Funds of the Charity					
Balance at 31 March 2025		62,702	8,211	70,913	92,133

The financial statements were approved by the Board of Trustees on 29 May 2025 and were signed on its behalf by:

Sue Brett -Trustee

G Nigel Cohen -Trustee

The notes form part of these financial statements

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 financial statements are prepared in Stirling, the functional currency of the charity in UK pounds. Monetary amounts are rounded to the nearest £1

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 2025**

3. RECEIPTS ANALYSIS

	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
	£	£	£	£
Donations and Legacies				
General Donations	16,119	-	16,119	42,385
Family Support	990	-	990	5,362
Support for Ukrainians	-	10,059	10,059	5,000
	17,109	10,059	27,168	52,747
Other Trading Activities				
Income from After-School Club	-	-	-	2,654
Income from Soft Play	1,175	-	1,175	286
	1,175	-	1,175	2,940

4. CHARITABLE PAYMENTS ANALYSIS

	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
	£	£	£	£
Restricted Funds				
Support for Ukrainian Refugees	-	15,239	15,239	17,009
Unrestricted Funds				
Homeless Support	2,654	-	2,654	726
Community Cafe	1,316	-	1,316	2,505
Family Support	234	-	234	8,647
Schools Support	-	-	-	105
Other Direct Charitable	25,815	-	25,815	25,088
Totals	30,019	15,239	45,258	54,080

5. OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	2025	2024
	Funds	Funds	2025	2024
	£	£	£	£
After-School Club	-	-	-	38,696
Soft Play	1,761	-	1,761	426
	1,761	-	1,761	39,122

6. SUPPORT COST ANALYSIS

	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
			£	£
SUPPORT COSTS				
Accounting	1,080	-	1,080	1,233
Bank charges	133	-	133	162
Depreciation	3,441	-	3,441	-
Gain on disposals of vehicle	(2,618)	-	(2,618)	-
Insurance	317	-	317	-
IT	312	-	312	469
Printing, postage and stationery	69	-	69	-
Statutory Costs	114	-	114	-
Telephone Costs	71	-	71	55
	<u>2,919</u>	<u>-</u>	<u>2,919</u>	<u>1,919</u>

None of the costs were allocated to charitable activities. Costs associated with the disposal of the minibus used for after-school club activities has been included in support costs as the club is no longer being run by the charity.

7. TRUSTEES' AND STAFF COSTS/BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 (2024: £nil).

The unrestricted cost of staff employed during the year ended 31 March 2025 was £25,313 (2024: £33,105) and the restricted cost of providing English lessons for Ukrainians was £9,444 (2024: £10,991).

8. FIXED ASSETS

	Unrestricted	Restricted	Motor Vehicle	Motor Vehicle
	£	£	2025	2024
			£	£
COST				
Balance at the start of the year	14,895	-	14,895	14,895
Purchases in the year	-	-	-	-
Disposals in the year	(14,895)	-	(14,895)	-
Balance at the end of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,895</u>
DEPRECIATION				
Balance at the start of the year	9,930	-	9,930	4,965
Depreciation in the year	3,441	-	3,441	4,965
Disposals in the year	(13,371)	-	(13,371)	-
Balance at the end of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,930</u>
NET BOOK VALUE at the end of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,965</u>

**Notes to the Financial Statements
for the year ended 31 March 2025**

9. DEBTORS: AMOUNTS DUE WITHIN ONE YEAR

	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
	£	£	£	£
Other taxation and social security	-	-	-	261
	-	-	-	261

10. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
	£	£	£	£
Accruals	800	-	800	800
	800	-	800	800

11. RESTRICTED FUNDS

Fund names	Purpose and restrictions	Funds at 01/04/24	Income	Expenditure	Funds at 31/03/25
		£	£	£	£
Restricted					
Ukrainian Refugees	Support for Ukrainians	13,021	10,429	(15,239)	8,211
		13,021	10,429	(15,239)	8,211