REGISTERED CHARITY NUMBER: 1170288

The Brett Foundation

Report of the Trustees and
Unaudited Financial Statements for the year to 31 March 2026

The Brett Foundation

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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
G Nigel Cohen
Catharine Brett
Susan Topchik (appointed 01/12/25)
Sue Brett (retired 30/11/25)

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**
  We currently run a homeless lounge for rough sleepers. 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 play groups where their children can socialise. The play group has a soft play area and we offer snacks and drinks throughout, a free lunch to takeaway and connection and support.

- **Tea House**
  We run a cafe group that supports people experiencing poverty or social isolation. Our group meets regularly, offering a welcoming space where individuals can connect, build relationships, and feel part of a community, especially if they might not otherwise have opportunities to do so. This initiative is part of our wider initiative to alleviate poverty and social isolation across 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 200 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. We have 20-30 children attend our sessions per week.

Through our Homeless Lounge, we provided support for people who are homeless, with food, emotional and other support tailored to their individual needs. We provide support for 10-15 people who are homeless per week.

The Tea House helps 5-10 people who are isolated each week to connect with others.

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 had between 15 – 25 people attend our English classes per week.

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 2026 are expendable at the discretion of the Trustees, in furtherance of the objects of the charity. At 31 March 2026, the unrestricted reserves of the charity were £66,312 (2025: £62,702), with restricted reserves of £nil (2025: £8,211), which makes total reserves of £66,312 (2025: £70,913).

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

Signed on behalf of the charity's trustees.

Nigel Cohen
Secretary

Date: 25 June 2026

The Brett Foundation

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

I report on the financial statements of the The Brett Foundation for the year ended 31 March 2026, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements 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 financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report 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: 25 June 2026

The Brett Foundation

Receipts and Payments for the 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Receipts					
Income and endowments from:					
Donations and Legacies	3	25,608	-	25,608	27,168
Other trading activities	3	992	-	992	1,175
Interest		-	70	70	374
Total		26,600	70	26,670	28,717
Payments					
Expenditure on charitable activities					
Charitable activities	4	17,689	8,281	25,970	45,258
Other trading activities	5	3,039	-	3,039	1,761
Support costs	6-7	2,262	-	2,262	2,918
Total		22,990	8,281	31,271	49,937
Net of receipts less (payments)		**3,610**	**(8,211)**	**(4,601)**	**(21,220)**
CASH FUNDS RECONCILIATION					
Total brought forward		62,702	8,211	70,913	92,133
Net Movement in the year		3,610	(8,211)	(4,601)	(21,220)
Total carried forward		**66,312**	**-**	**66,312**	**70,913**

The notes form part of these financial statements

The Brett Foundation

Statement of Assets and Liabilities At 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
Current Assets					
Bank balances		67,645	-	67,645	71,713
Total current assets		67,645	-	67,645	71,713
Current Liabilities					
Creditors: Amounts due with one year:	9	1,333	-	1,333	800
		1,333	-	1,333	800
Total net assets		66,312	-	66,312	70,913
Funds of the Charity					
Balance at 31 March 2025	10	66,312	-	66,312	70,913

The financial statements were approved by the Board of Trustees on 25 June 2026 and were signed on its behalf by:

G Nigel Cohen -Trustee

Susan Topchik -Trustee

The notes form part of these financial statements

1. BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2019, and the Charities Act 2011.

The charity has taken advantage of the exemption available under the SORP (FRS 102) Update Bulletin 1 from the requirement to prepare a Statement of Cash Flows.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

2. ACCOUNTING POLICIES

The accounting policies adopted are those outlined below.

Recognition of income

Income is included when 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 financial statements, 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.

3. RECEIPTS ANALYSIS

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Donations and Legacies				
General Donations	25,508	-	25,508	16,119
Support for Homeless Projects	100	-	100	-
Family Support	-	-	-	990
Support for Ukrainians	-	-	-	10,059
	25,608	-	25,608	27,168
Other Trading Activities				
Income from Soft Play	992	-	992	1,175
	992	-	992	1,175

4. CHARITABLE PAYMENTS ANALYSIS

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Restricted Funds				
Support for Ukrainian Refugees	-	8,281	8,281	15,239
Unrestricted Funds				
Homeless Support	3,171	-	3,171	2,654
Community Cafe	897	-	897	1,316
Family Support	120	-	120	234
Other Direct Charitable	13,501	-	13,501	25,815
Totals	17,689	8,281	25,970	45,258

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2026	2025
	£	£	£	£
Expenditure on Soft Play	3,039	-	3,039	1,761
	3,039	-	3,039	1,761

The notes form part of these financial statements

6. SUPPORT COST ANALYSIS

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
SUPPORT COSTS				
Accounting	1,330	-	1,330	1,080
Bank charges	99	-	99	133
Depreciation	-	-	-	3,441
Gain on disposals of vehicle	-	-	-	(2,618)
Insurance	340	-	340	317
IT	305	-	305	312
Printing, postage and stationery	-	-	-	69
Statutory Costs	94	-	94	114
Telephone Costs	94	-	94	71
	2,262	-	2,262	2,919

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 2026 (2025: £nil).

The unrestricted cost of staff employed during the year ended 31 March 2026 was £12,342 (2025: £25,313) and the restricted cost of providing English lessons for Ukrainians was £4,475 (2025: £9,444).

8. FIXED ASSETS

	Unrestricted	Restricted	Motor Vehicle 2026	Motor Vehicle 2025
	£	£	£	£
COST				
Balance at the start of the year	-	-	-	14,895
Purchases in the year	-	-	-	-
Disposals in the year	-	-	-	(14,895)
Balance at the end of the year	-	-	-	-
DEPRECIATION				
Balance at the start of the year	-	-	-	9,930
Depreciation in the year	-	-	-	3,441
Disposals in the year	-	-	-	(13,371)
Balance at the end of the year	-	-	-	-
NET BOOK VALUE at the end of the year	-	-	-	-

9. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Accruals	960	-	960	800
Taxation and social security	373	-	373	-
	1,333	-	1,333	800

10. RESTRICTED FUNDS

Fund names	Purpose and restrictions	Funds at 01/04/25	Income	Expenditure	Funds at 31/03/26
		£	£	£	£
Restricted					
Ukrainian Refugees	Support for Ukrainians	8,211	70	(8,281)	-
		8,211	70	(8,281)	-

The notes form part of these financial statements