

THE C P CHARITABLE TRUST

England & Wales · Charity number 1061534

Details

Status Registered

Legal form Trust

Registered 1997-03-24

Register [View on the Charity Commission register](#)

Contact

Address Albany House (c/o SRB)
Ashford Road
Eastbourne
East Sussex
BN21 3TR

Phone 01323411080

Activities

Objects: FOR THE BENEFIT OF MEDICAL RESEARCH PROJECTS GENERALLY. (SEE GI FOR FULL DETAILS)

Activities: Funds medical research in the UK and abroad into children's illnesses, supports charities and voluntary bodies in the UK and abroad supporting children, and supports the environment, conservation and heritage.

Classification

- **How:** Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Overseas Aid/famine Relief, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Cambodia
- Cameroon
- Kenya
- Nepal
- Sierra Leone
- South Africa
- The Gambia
- Uganda
- Ukraine
- Camden
- Newham
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-01	£196,180	£435,554	-	-
2023-10-01	£150,146	£362,791	-	-
2022-10-01	£125,018	£478,717	-	-
2021-10-01	£125,000	£306,785	-	-
2020-10-01	£150,016	£476,627	-	-

Trustees

Name	Role	Appointed
MR CHRISTOPHER BREWER	Chair	1997-02-07
CHARLES THOMAS BREWER		2013-04-26
Helen Brewer		2019-02-25
MR S R BREWER		2013-04-26
MRS P M BREWER		1997-02-07
SAMANTHA BREWER		2019-02-25

THE C P CHARITABLE TRUST

England & Wales - Charity number 1061534

Accounts

Registered charity number
1061534

The C P Charitable Trust
Unaudited Report and Accounts
for the year ended 1 October 2024

MDCA Professional
Chartered Accountants

4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

**The C P Charitable Trust
Report and accounts
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The C P Charitable Trust
Trustees' Annual Report for the year ended 1 October 2024

Reference and administrative information

Charity Name and Number

The C P Charitable Trust: registered charity number 1061534

Trustees

Mr R C Brewer
Mrs P M Brewer
Mr S R Brewer
Mrs S Brewer
Mr C T Brewer
Mrs H Brewer

Principal office

Albany House
Ashford Road
Eastbourne
East Sussex
BN21 3TR

Independent Examiner

J H Marcusfield FCA
MDCA Professional
Chartered Accountants
4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

The C P Charitable Trust

Trustees' Annual Report for the year ended 1 October 2024

The Trustees present their annual report together with the financial statements of The C P Charitable Trust (the Charity) for the year ended 1 October 2024. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of 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.

The C P Charitable Trust, Albany House, Ashford Road, Eastbourne, East Sussex, BN21 3TR is registered with the Charity Commissioners (No. 1061534) and constituted by Deed of Trust.

There are six Trustees, Mr. Robert Christopher Brewer and Mrs. Priscilla Margaret Brewer, who were appointed in February 1997 when the charity was set up and Mr. Simon Robert Brewer and Mr. Charles Thomas Brewer, who were appointed on 25th April 2014. On 25th February 2019, Mrs Samantha Brewer and Mrs Helen Brewer were appointed as additional trustees.

The Trust Deed specifies that the Trustees shall not be less than three but there is no restriction on the total number. The power of appointing new Trustees shall be exercised by Robert Christopher Brewer and Priscilla Margaret Brewer during their lifetime and thereafter by the survivor.

The objects of the Charity are:

(1) the benefit of medical research projects generally and worldwide in particular. Projects involving hospitals, children, education, alleviation of sickness, disability, suffering and disease; rehabilitation; healthcare; diagnosis; patient care; community care; screening; regeneration; and the provision of medical equipment, products and facilities generally;

(2) subject to the above clause being the priority and main purpose of the Charity (at least during the initial period of the Charity), generally for such other purposes or objects which are from time to time recognised as exclusively charitable according to the law of England and Wales as the Trustees in their absolute discretion may think fit.

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

During the year the trustees have paid due regard to the Charity Commission's guidance on public benefit and have strived to ensure that the Charity's activities reflect this.

Financial Review

The financial position of the Charity remains very stable. The Charity holds substantial investment funds and deposit balances with the CCLA. The Charity enjoys receiving on-going sources of new income. The Charity has few recurring external obligations and does not run any potential deficit positions.

In the light of this financial position, the Charity does not have a fixed policy on reserves and has no material future obligations other than those included within the accounts.

The principal funding source of the Charity remains the introductions from the founding Trustees, together with recoverable gift aid. All the expenditure in the year under review has been directly in support of the key objectives of the Charity.

The Charity holds material investments. The policy and objectives of those investments are to generate income to support the work of the Charity, together with providing a source of capital withdrawal as and when the objectives require it. At all times the Charity's Trustees give consideration to the social, environmental and ethical considerations of their work.

The C P Charitable Trust

Trustees' Annual Report for the year ended 1 October 2024

Plans for Future Periods

It is the policy of the Charity's Trustees to deploy its investments in a manner that optimises their return for the Charity's objectives, and to minimise risks of loss of capital and hence revenue. The Charity's Trustees have continued a programme of re-investment into equities through the CCLA. The Charity will continue to adopt professional management and standards in respect of its portfolio of investments. During the current accounting period, the Charity has reinvested approximately sixty percent of its portfolio investments into freehold commercial properties, with a view to fulfilling its investment objective of generating income to support the work of the Charity.

Grant Making Policies

These policies are as set out above in the Charity's objectives.

During the year the Trustees have paid due regard to the Charity Commission guidance on public benefit and believe that the Charity's grant payments as detailed below have resulted in public benefit.

Achievements and performance:

The following grants were made to Charities during the year

University College London

£76,000 was donated to UCL as part of our ongoing commitment to sponsor African scholars for their MSc course in Global Health and Development.

The Norwegian Association of the Disabled

£80,000 was donated for their continuing CBR/CBID work in Zambia and Zanzibar plus their ongoing support for CAN.

Revival Centre, Chernihiv, Ukraine

£20,460 was donated to support this remarkable centre caring for disabled children in Chernihiv, Ukraine

International Liberty Association

£60,000 was donated to help their work in supporting refugees across Europe.

YMCA East Surrey

£14,560 was donated to support the essential work of YMCA East Surrey with disadvantaged young adults.

Disability Africa

£40,000 was donated to support the continued development of play schemes for disabled children in The Gambia, Kenya, Sierra Leone and Zambia.

Disability Africa

£8,007 donation to support the team's field trip to Gambia.

Walezi -caregivers

£35,000 donated to Walezi for their project working to support caregivers of disabled children in Kenya.

Sisanda

£20,000 was donated to fund their work with children from the poorest families in and around Cape Town, South Africa.

All Ears International (Cambodia)

£14,977 Support for an ongoing project to run ear clinics for deprived people in six districts in Cambodia.

SATRO

£40,000 was donated to support SATRO's work in schools supporting teachers and working with students directly to inspire interest in and take up of STEM subjects.

Spear Brighton Trust

Donation to SPEAR Brighton to support their work getting young disadvantaged adults in employment.

Church Revitalisation Trust

£5,000 Donation to support their work in building new church communities in the UK.

Approved by the trustees on 12 August 2025

Signed on their behalf by:

R C Brewer
Trustee

The C P Charitable Trust Independent Examiner's Report

Report to the trustees of The C P Charitable Trust - charity number 1061534, on the accounts for the year ended 1 October 2024 set out on pages 5 to 11.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.

J H Marcusfield FCA
MDCA Professional
Chartered Accountants

4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

12 August 2025

The C P Charitable Trust
Statement of Financial Activities
for the year ended 1 October 2024

		Unrestricted	Total	Total
		Funds	Funds	Funds
	Notes	£	2024 £	2023 £
Incoming resources				
Income and endowments:				
Donations and legacies	2	118,750	118,750	150,000
Investment income	2	77,430	77,430	146
	Total	<u>196,180</u>	<u>196,180</u>	<u>150,146</u>
Resources expended				
Expenditure on:				
Charitable activities	3	435,029	435,029	362,312
Governance costs	5	525	525	480
		<u>435,554</u>	<u>435,554</u>	<u>362,792</u>
	Total	<u>435,554</u>	<u>435,554</u>	<u>362,792</u>
Net income/(expenditure) before transfers		(239,374)	(239,374)	(212,646)
Gross transfers between funds		-	-	-
		<u>(239,374)</u>	<u>(239,374)</u>	<u>(212,646)</u>
Net income/(expenditure) before other recognised gains and losses		(239,374)	(239,374)	(212,646)
Other recognized gains/(losses):				
Gains/losses on investment assets		563,292	563,292	228,156
		<u>323,918</u>	<u>323,918</u>	<u>15,510</u>
	Net movement in funds	<u>323,918</u>	<u>323,918</u>	<u>15,510</u>
Reconciliation of funds:				
Total funds brought forward		5,397,409	5,397,409	5,381,898
		<u>5,721,327</u>	<u>5,721,327</u>	<u>5,397,408</u>
	Total funds carried forward	<u><u>5,721,327</u></u>	<u><u>5,721,327</u></u>	<u><u>5,397,408</u></u>

The C P Charitable Trust
Balance Sheet
as at 1 October 2024

	Notes	Unrestricted Funds £	Total Funds £	Prior period Total Funds £
Fixed assets				
Investments	7	<u>5,637,670</u>	<u>5,637,670</u>	<u>5,351,471</u>
Total fixed assets		<u>5,637,670</u>	<u>5,637,670</u>	<u>5,351,471</u>
Current assets				
Debtors	8	<u>63,750</u>	<u>63,750</u>	<u>30,000</u>
Cash at bank and in hand	9	<u>75,414</u>	<u>75,414</u>	<u>95,238</u>
Total current assets		<u>139,164</u>	<u>139,164</u>	<u>125,238</u>
Creditors: amounts falling due within one year	10	<u>(55,507)</u>	<u>(55,507)</u>	<u>(79,300)</u>
Net current assets		<u>83,657</u>	<u>83,657</u>	<u>45,938</u>
Total net assets		<u><u>5,721,327</u></u>	<u><u>5,721,327</u></u>	<u><u>5,397,409</u></u>
Funds				
Unrestricted funds	12	<u>5,721,327</u>	<u>5,721,327</u>	<u>5,397,409</u>
Total Charity funds		<u><u>5,721,327</u></u>	<u><u>5,721,327</u></u>	<u><u>5,397,409</u></u>

Approved by the trustees on 12 August 2025

Signed on their behalf by:

R C Brewer
Trustee

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2024

1 Basis of Preparation

Basis of accounting

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

And 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

And with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The financial position of the Charity remains very stable. The Charity holds substantial investment funds and deposit balances with the CCLA. The Charity enjoys receiving on-going sources of new income. The Charity has few recurring external obligations and does not run any potential deficit positions. The charity remains a going concern.

Changes of accounting policies

There were no changes of accounting policies. The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

2 Accounting policies

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that 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.

Where relevant, further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investment gains and losses are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2024

2 Accounting policies (continued)

Incoming resources

When donors specify that donations or grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is recognised in the SoFA as restricted funds when receivable.

Interest is included when receivable by the charity.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes non-recoverable VAT and is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including fees for the independent examination of the accounts.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.
- Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end.

The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

2 Analysis of income

	Unrestricted £	2024 Total £	2023 Total £
Donations:			
Donations received and receivable	95,000	95,000	120,000
Income tax recoverable	23,750	23,750	30,000
	<u>118,750</u>	<u>118,750</u>	<u>150,000</u>
Investment income:			
Interest receivable	499	499	146
Rental income	76,931	76,931	-
	<u>77,430</u>	<u>77,430</u>	<u>146</u>

3 Charitable activities

	2024 £	2023 £
Grants and donations payable	419,004	360,863
Other expenditure	16,025	1,449
	<u>435,029</u>	<u>362,312</u>

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2024

4 Grants and donations payable to institutions

	Purpose	2024 Committed in the year £
The African Graduate Scholar's Scheme at UCL	To sponsor African scholars for their MSc course on Global Health and Development at UCL.	76,000
CBR African Network (CAN) with the Norwegian Association for the Disabled	Continuing CBR/CBID work in Zambia and Zanzibar plus their ongoing support for CAN.	80,000
International Liberty Association	Funding to help their work in supporting refugees across Europe	60,000
Disability Africa	Donations to support the continued development of play schemes for disabled children in The Gambia, Kenya, Sierra Leone and Zambia.	40,000
Disability Africa	Donation to support the team's field trip to Gambia.	8,007
Revival Centre, Chernihiv, Ukraine	Donations to support this remarkable centre caring for disabled children in northern Ukraine.	20,460
All Ears International (Cambodia)	Support for an ongoing project to run ear clinics for deprived people in six districts in Cambodia.	14,977
Spear Brighton Trust	Donation to SPEAR Brighton to support their work getting young disadvantaged adults in employment.	5,000
Sisanda FunDation	£10,000 was donated to fund their work with children from the poorest families in and around Cape Town.	20,000
Science and Technology Regional Organization (SATRO)	Donations to support SATRO's work in schools supporting teachers and working with students directly to inspire interest in and take up of STEM subjects.	40,000
Walezi -caregivers	£35,000 donated to Walezi for their project working to support caregivers of disabled children in Kenya.	35,000
East Surrey YMCA	Funding to support the essential work of YMCA East Surrey with disadvantaged young adults.	14,560
The Lambeth Trust	Supporting the Archbishop of Canterbury's strategic initiatives.	-
Church Revitalisation Trust	Donations to support their work in building new church communities in the UK.	5,000
		419,004

5 Resources expended

	Activity costs	Governance	2024 Total	2023 Total
Costs directly allocated to activities				
Trustees' travel and subsistence costs for site visits to causes supported by the Charity.	14,517	-	14,517	-
Accountancy	1,275	-	1,275	1,200
Independent examiner's fees	-	525	525	480
Administrative expenses	233	-	233	249
	16,025	525	16,550	1,929

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2024

6 Fees for examination of the accounts	2024	2023
	£	£
Independent examiner's fees	525	480
Accountancy	1,275	1,200
	<u>1,800</u>	<u>1,680</u>

7 Fixed asset investments

Investments are held primarily to provide an investment return for charity.

	2024	2024	2024	2023
	£	£	£	£
	Listed	Investment	Total	
	Investments	Properties		
Carrying fair value at 2 October	5,351,471	-	5,351,471	5,369,315
Additions during period	-	3,233,950	3,233,950	-
Disposals at carrying value	(3,511,043)	-	(3,511,043)	(246,000)
Net gain/(loss) on revaluation	563,292	-	563,292	228,156
	<u>2,403,720</u>	<u>3,233,950</u>	<u>5,637,670</u>	<u>5,351,471</u>

Analysis of investments

	2024	2023
	£	£
	Fair value at year end	
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trust or other collective investment schemes	2,403,720	5,351,471
Investment properties	<u>3,233,950</u>	-
	<u>5,637,670</u>	<u>5,351,471</u>

Material investment holdings

All listed/unit schemes listed above are held in COIF Charities Investment Fund Accumulation Units at the market values stated above.
Three investment properties were purchased during the current accounting period and are shown at cost that is considered by the trustees to be representative of fair value.

8 Debtors	2024	2023
	£	£
Accrued income	-	30,000
Income tax reclaimed on gift aided donations	23,750	-
Prepaid expenses	40,000	-
	<u>63,750</u>	<u>30,000</u>

9 Cash at bank and in hand	2024	2023
	£	£
Short term deposits	4,438	4,217
Cash at bank and in hand	70,976	91,021
	<u>75,414</u>	<u>95,238</u>

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2024

10 Creditors: amounts falling due within one year	2024	2023
	£	£
Deferred income - see note 11	53,707	-
Grant commitments	-	76,000
Other creditors and accruals	1,800	3,300
	<u>55,507</u>	<u>79,300</u>

11 Deferred income	2024	2023
	£	£
Amount deferred in the year - Rental Income received in advance	53,707	-
Balance at 1 October	53,707	-
	<u>53,707</u>	<u>-</u>

Details of material funds held and their movements during the CURRENT reporting period

	General Fund	Total 2024
	£	£
At 2 October 2023	5,397,409	5,397,409
Income	196,180	196,180
Expenditure	(435,554)	(435,554)
Gains and losses on investment assets	563,292	563,292
At 1 October 2024	<u>5,721,327</u>	<u>5,721,327</u>

Details of material funds held and their movements during the PREVIOUS reporting period

	General Fund	Total 2023
	£	£
At 2 October 2020	5,381,898	5,381,898
Income	150,146	150,146
Expenditure	(362,791)	(362,791)
Gains and losses on investment assets	228,156	228,156
At 1 October 2023	<u>5,397,409</u>	<u>5,397,409</u>

13 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related charity.

Aggregate expenses of £14,517 was incurred and paid in respect of trustees' travel, accommodation and subsistence for making site visits to international causes supported, or to be supported by the Charity. (2023 £0)

During the year, the charity received an aggregate of £118,750 (2023 - £150,000) of unconditional donations from trustees.

1. During the year the Charity purchased two freehold investment properties from C Brewer & Sons Limited (CBS) for £2,600,000. CBS is related to the trustees of the Charity, all of whom are shareholders and some of whom are directors.

2. During the year, CBS made payments of £130,638 in respect of rents due as tenants of the Charity.

THE C P CHARITABLE TRUST

England & Wales - Charity number 1061534

Accounts

Registered charity number
1061534

The C P Charitable Trust
Unaudited Report and Accounts
for the year ended 1 October 2023

MDCA Professional
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The C P Charitable Trust
Trustees' Annual Report for the year ended 1 October 2023

Reference and administrative information

Charity Name and Number

The C P Charitable Trust: registered charity number 1061534

Trustees

Mr R C Brewer
Mrs P M Brewer
Mr S R Brewer
Mrs S Brewer
Mr C T Brewer
Mrs H Brewer

Principal office

Albany House
Ashford Road
Eastbourne
East Sussex
BN21 3TR

Independent Examiner

J H Marcusfield FCA
MDCA Professional
Chartered Accountants
4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

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In the light of this financial position, the Charity does not have a fixed policy on reserves and has no material future obligations other than those included within the accounts.

The principal funding source of the Charity remains the introductions from the founding Trustees, together with recoverable gift aid. All the expenditure in the year under review has been directly in support of the key objectives of the Charity.

The Charity holds material investments. The policy and objectives of those investments are to generate income to support the work of the Charity, together with providing a source of capital withdrawal as and when the objectives require it. At all times the Charity's Trustees give consideration to the social, environmental and ethical considerations of their work.

The C P Charitable Trust

Trustees' Annual Report for the year ended 1 October 2023

Plans for Future Periods

It is the policy of the Charity's Trustees to deploy its investments in a manner that optimises their return for the Charity's objectives, and to minimise risks of loss of capital and hence revenue. The Charity's Trustees have continued a programme of re-investment into equities through the CCLA. The Charity will continue to adopt professional management and standards in respect of its portfolio of investments.

Grant Making Policies

These policies are as set out above in the Charity's objectives.

During the year the Trustees have paid due regard to the Charity Commission guidance on public benefit and believe that the Charity's grant payments as detailed below have resulted in public benefit.

Achievements and performance:

The following grants were made to Charities during the year

University College London

£76,000 was donated to UCL as part of our ongoing commitment to sponsor African scholars for their MsC course in Global Health and Development.

The Norwegian Association of the Disabled

£80,598 was donated for their continuing CBR/CBID work in Zambia and Zanzibar plus their ongoing support for CAN.

Revival Centre, Chernihiv, Ukraine

£15,209 was donated to support this remarkable centre caring for disabled children in Chernihiv, Ukraine

International Liberty Association

£40,000 was donated to help their work in supporting refugees across Europe.

YMCA East Surrey

£4,500 was donated to support the essential work of YMCA East Surrey with disadvantaged young adults.

Disability Africa

£40,000 was donated to support the continued development of play schemes for disabled children in The Gambia, Kenya, Sierra Leone and Zambia.

The Lambeth Trust

£2,000 was donated to support the the Archbishop of Canterbury's strategic initiatives.

Sisanda

£10,000 was donated to fund their work with children from the poorest families in and around Cape Town, South Africa.

Emmanuel College, Cambridge

£20,000 was donated to Emmanuel College, Cambridge to support their building development projects.

SATRO

£25,000 was donated to support SATRO's work in schools supporting teachers and working with students directly to inspire interest in and take up of STEM subjects.

University of East Anglia

£42,555 was donated to UEA for their SEEK project working to support caregivers of disabled children in Kenya.

Surrey Care Trust

£10,000 was donated to support the Surrey Care Trust's work with disadvantaged people.

Approved by the trustees on 7 September 2024

Signed on their behalf by:

R C Brewer
Trustee

The C P Charitable Trust Independent Examiner's Report

Report to the trustees of The C P Charitable Trust - charity number 1061534, on the accounts for the year ended 1 October 2023 set out on pages 6 to 13.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.

J H Marcusfield FCA
MDCA Professional
Chartered Accountants

4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

10 September 2024

The C P Charitable Trust
Statement of Financial Activities
for the year ended 1 October 2023

		Unrestricted	Total	Total
		Funds	Funds	Funds
	Notes	£	2023 £	2022 £
Incoming resources				
Income and endowments:				
Donations and legacies	2	150,000	150,000	125,000
Investment - bank interest		146	146	18
	Total	<u>150,146</u>	<u>150,146</u>	<u>125,018</u>
Resources expended				
Expenditure on:				
Charitable activities	3	362,311	362,311	478,297
Governance costs	5	480	480	420
		<u>362,791</u>	<u>362,791</u>	<u>478,717</u>
	Total	<u>362,791</u>	<u>362,791</u>	<u>478,717</u>
Net income/(expenditure) before transfers		(212,645)	(212,645)	(353,699)
Gross transfers between funds		-	-	-
		<u>(212,645)</u>	<u>(212,645)</u>	<u>(353,699)</u>
Net income/(expenditure) before other recognised gains and losses				
Other recognized gains/(losses):				
Gains/losses on investment assets		228,156	228,156	(188,582)
		<u>15,511</u>	<u>15,511</u>	<u>(542,281)</u>
	Net movement in funds			
Reconciliation of funds:				
Total funds brought forward		5,381,898	5,381,898	5,924,179
		<u>5,397,409</u>	<u>5,397,409</u>	<u>5,381,898</u>
	Total funds carried forward	<u><u>5,397,409</u></u>	<u><u>5,397,409</u></u>	<u><u>5,381,898</u></u>

The C P Charitable Trust
Balance Sheet
as at 1 October 2023

	Notes	Unrestricted Funds £	Total Funds £	Prior period Total Funds £
Fixed assets				
Investments	7	<u>5,351,471</u>	<u>5,351,471</u>	<u>5,369,315</u>
Total fixed assets		<u>5,351,471</u>	<u>5,351,471</u>	<u>5,369,315</u>
Current assets				
Cash at bank and in hand	9	95,238	95,238	113,354
Creditors: amounts falling due within one year	10	(79,300)	(79,300)	(135,771)
Net current assets		<u>45,938</u>	<u>45,938</u>	<u>12,583</u>
Total net assets		<u>5,397,409</u>	<u>5,397,409</u>	<u>5,381,898</u>
Funds				
Unrestricted funds	11	5,397,409	5,397,409	5,381,898
Total Charity funds		<u>5,397,409</u>	<u>5,397,409</u>	<u>5,381,898</u>

Approved by the trustees on 7 September 2024

Signed on their behalf by:

R C Brewer
Trustee

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2023

1 Basis of Preparation

Basis of accounting

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

And 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

And with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The financial position of the Charity remains very stable. The Charity holds substantial investment funds and deposit balances with the CCLA. The Charity enjoys receiving on-going sources of new income. The Charity has few recurring external obligations and does not run any potential deficit positions. The charity remains a going concern.

Changes of accounting policies

There were no changes of accounting policies. The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

2 Accounting policies

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that 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.

Where relevant, further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investment gains and losses are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2023

2 Accounting policies (continued)

Incoming resources

When donors specify that donations or grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is recognised in the SoFA as restricted funds when receivable.

Interest is included when receivable by the charity.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes non-recoverable VAT and is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including fees for the independent examination of the accounts.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.
- Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end.

The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

2 Donations and associated income

	Unrestricted	2023	2022
	£	Total	Total
		£	£
Donations:			
Donations received and receivable	120,000	120,000	100,000
Income tax recoverable	30,000	30,000	25,000
	<u>150,000</u>	<u>150,000</u>	<u>125,000</u>

3 Charitable activities

	2023	2022
	£	£
Grants and donations payable	360,862	475,066
Other expenditure	1,449	3,231
	<u>362,311</u>	<u>478,297</u>

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2023

4 Grants and donations payable to institutions	Purpose	2023 Committed in the year £
The African Graduate Scholar's Scheme at UCL	To sponsor African scholars for their MSc course on Global Health and Development at UCL.	76,000
CBR African Network (CAN) with the Norwegian Association for the Disabled	Continuing CBR/CBID work in Zambia and Zanzibar plus their ongoing support for CAN.	80,598
International Liberty Association	Funding to help their work in supporting refugees across Europe	40,000
Disability Africa	Donations to support the continued development of play schemes for disabled children in The Gambia, Kenya, Sierra Leone and Zambia.	40,000
Revival Centre, Chernihiv, Ukraine	Donations to support this remarkable centre caring for disabled children in northern Ukraine.	15,209
Surrey Care Trust	Donation to support the Surrey Care Trust's work with disadvantaged people.	10,000
Sisanda FunDation	£10,000 was donated to fund their work with children from the poorest families in and around Cape Town.	10,000
University of East Anglia	Donations to UEA for their SEEK project working to support caregivers of disabled children in Kenya.	42,555
Science and Technology Regional Organization (SATRO)	Donations to support SATRO's work in schools supporting teachers and working with students directly to inspire interest in and take up of STEM subjects.	20,000
Emmanuel College, Cambridge	Cambridge to support their building development projects.	20,000
East Surrey YMCA	Funding to support the essential work of YMCA East Surrey with disadvantaged young adults.	4,500
The Lambeth Trust	Supporting the the Archbishop of Canterbury's strategic initiatives.	2,000
		360,862

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2023

5 Resources expended

	Activity costs	Governance	2023 Total	2022 Total
Costs directly allocated to activities				
Travel costs for a site visit by the Disability Africa team to The Gambia project, and for sponsorship support in relation to the UCL scheme.	-	-	-	1,828
Accountancy	1,200	-	1,200	1,200
Independent examiner's fees	-	480	480	420
Administrative expenses	249	-	249	203
	<u>1,449</u>	<u>480</u>	<u>1,929</u>	<u>3,651</u>

6 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees	480	420
Accountancy	1,200	1,200
	<u>1,680</u>	<u>1,620</u>

7 Fixed asset investments

Investments are held primarily to provide an investment return for charity.

	2023 £	2022 £
Carrying fair value at 2 October	5,369,315	5,677,897
Disposals at carrying value	(246,000)	(120,000)
Net gain/(loss) on revaluation	228,156	(188,582)
	<u>5,351,471</u>	<u>5,369,315</u>

Analysis of investments

	2023 £	2022 £
	Fair value at year end	
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trust or other collective investment schemes	<u>5,351,471</u>	<u>5,369,315</u>

Material investment holdings

All investments are held in COIF Charities Investment Fund Accumulation Units at the market values stated above.

8 Debtors

	2023 £	2022 £
Accrued income	<u>30,000</u>	<u>35,000</u>

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2023

9 Cash at bank and in hand	2023	2022
	£	£
Short term deposits	4,217	4,071
Cash at bank and in hand	91,021	109,283
	<u>95,238</u>	<u>113,354</u>

10 Creditors: amounts falling due within one year	2023	2022
	£	£
Grant commitments	76,000	131,000
Other creditors and accruals	3,300	4,771
	<u>79,300</u>	<u>135,771</u>

Details of material funds held and their movements during the CURRENT reporting period

	General Fund	Total 2023
	£	£
At 2 October 2022	5,381,898	5,381,898
Income	150,146	150,146
Expenditure	(362,791)	(362,791)
Gains and losses on investment assets	228,156	228,156
At 1 October 2023	<u>5,397,409</u>	<u>5,397,409</u>

Details of material funds held and their movements during the PREVIOUS reporting period

	General Fund	Total 2022
	£	£
At 2 October 2020	5,924,179	5,924,179
Income	125,018	125,018
Expenditure	(478,717)	(478,717)
Gains and losses on investment assets	(188,582)	(188,582)
At 1 October 2022	<u>5,381,898</u>	<u>5,381,898</u>

12 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related charity.

No trustee expenses were incurred for 2023 or 2022.

During the year, the charity received an aggregate of £150,000 (2022 - £125,000) of unconditional donations from trustees.

THE C P CHARITABLE TRUST

England & Wales - Charity number 1061534

Accounts

Registered charity number
1061534

The C P Charitable Trust
Unaudited Report and Accounts
for the year ended 1 October 2022

MDCA Professional
Chartered Accountants

4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

**The C P Charitable Trust
Report and accounts
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The C P Charitable Trust
Trustees' Annual Report for the year ended 1 October 2022

Reference and administrative information

Charity Name and Number

The C P Charitable Trust: registered charity number 1061534

Trustees

Mr R C Brewer
Mrs P M Brewer
Mr S R Brewer
Mrs S Brewer
Mr C T Brewer
Mrs H Brewer

Principal office

The Heights
35 Withdean Road
Brighton
BN1 5BP

Independent Examiner

J H Marcusfield FCA
MDCA Professional
Chartered Accountants
4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

The C P Charitable Trust

Trustees' Annual Report for the year ended 1 October 2022

The Trustees present their annual report together with the financial statements of The C P Charitable Trust (the Charity) for the year ended 1 October 2022. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of 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.

The C P Charitable Trust, The Heights, 35 Withdean Road, Brighton, BN1 5BP, is registered with the Charity Commissioners (No. 1061534) and constituted by Deed of Trust.

There are six Trustees, Mr. Robert Christopher Brewer and Mrs. Priscilla Margaret Brewer, who were appointed in February 1997 when the charity was set up and Mr. Simon Robert Brewer and Mr. Charles Thomas Brewer, who were appointed on 25th April 2014. On 25th February 2019, Mrs Samantha Brewer and Mrs Helen Brewer were appointed as additional trustees.

The Trust Deed specifies that the Trustees shall not be less than three but there is no restriction on the total number. The power of appointing new Trustees shall be exercised by Robert Christopher Brewer and Priscilla Margaret Brewer during their lifetime and thereafter by the survivor.

The objects of the Charity are:

(1) the benefit of medical research projects generally and worldwide in particular. Projects involving hospitals, children, education, alleviation of sickness, disability, suffering and disease; rehabilitation; healthcare; diagnosis; patient care; community care; screening; regeneration; and the provision of medical equipment, products and facilities generally;

(2) subject to the above clause being the priority and main purpose of the Charity (at least during the initial period of the Charity), generally for such other purposes or objects which are from time to time recognised as exclusively charitable according to the law of England and Wales as the Trustees in their absolute discretion may think fit.

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

During the year the trustees have paid due regard to the Charity Commission's guidance on public benefit and have strived to ensure that the Charity's activities reflect this.

Financial Review

The financial position of the Charity remains very stable. The Charity holds substantial investment funds and deposit balances with the CCLA. The Charity enjoys receiving on-going sources of new income. The Charity has few recurring external obligations and does not run any potential deficit positions.

In the light of this financial position, the Charity does not have a fixed policy on reserves and has no material future obligations other than those included within the accounts.

The principal funding source of the Charity remains the introductions from the founding Trustees, together with recoverable gift aid. All the expenditure in the year under review has been directly in support of the key objectives of the Charity.

The Charity holds material investments. The policy and objectives of those investments are to generate income to support the work of the Charity, together with providing a source of capital withdrawal as and when the objectives require it. At all times the Charity's Trustees give consideration to the social, environmental and ethical considerations of their work.

The C P Charitable Trust

Trustees' Annual Report for the year ended 1 October 2022

Plans for Future Periods

It is the policy of the Charity's Trustees to deploy its investments in a manner that optimises their return for the Charity's objectives, and to minimise risks of loss of capital and hence revenue. The Charity's Trustees have continued a programme of re-investment into equities through the CCLA. The Charity will continue to adopt professional management and standards in respect of its portfolio of investments.

Grant Making Policies

These policies are as set out above in the Charity's objectives.

During the year the Trustees have paid due regard to the Charity Commission guidance on public benefit and believe that the Charity's grant payments as detailed below have resulted in public benefit.

Achievements and performance:

The following grants were made to Charities during the year

University College London

£76,000 was donated to UCL as a part of our ongoing commitment to sponsor two scholars from South Africa and Egypt for their MsC course in Global Health and Development.

The Norwegian Association of the Disabled

£80,000 was donated for their continuing CBR/CBID work in Zambia and Zanzibar plus their ongoing support for CAN.

Revival Centre, Chernihiv, Ukraine

£32,820 was donated to support this remarkable centre caring for disabled children in northern Ukraine.

International Liberty Association

£50,000 was donated to help their work in supporting refugees across Europe.

YMCA East Surrey

£14,500 was donated to support the essential work of YMCA East Surrey with disadvantaged young adults.

Disability Africa

£51,000 was donated to support the continued development of play schemes for disabled children in Gambia, Kenya, Sierra Leone and Zambia.

All Ears International (Cambodia)

£15,000 was donated to support an ongoing project to run ear clinics for deprived people in six districts in Cambodia.

The Lambeth Trust

£2,000 was donated to support the work of the Archbishop of Canterbury

Sisanda

£15,000 was donated to fund their work with children from the poorest families in and around Cape Town, South Africa.

The Childrens Trust

£10,000 was donated to The Childrens Trust providing rehabilitation for young people with brain injuries.

St Catherine's Hospice Crawley

£20,000 was donated to support the major redevelopment of St Catherine's Hospice in Crawley, UK.

Challengers

£3000 was donated to support Challengers' work with disabled children.

SPEAR

£2,627 was donated to SPEAR Brighton to support their work getting young disadvantaged adults in employment.

SATRO

£25,000 was donated to support SATRO's work in schools supporting teachers and working with students directly to inspire interest in and take up of STEM subjects.

The C P Charitable Trust
Trustees' Annual Report for the year ended 1 October 2022

Grant payments (continued)

University of East Anglia

£38,119 was donated to UESA for their SEEK project working to support caregivers of disabled children in Kenya.

Charterhouse School

£10,000 was donated to Charterhouse to help finance their work supporting local state sector schools.

College of St Barnabas

£15,000 was donated to support the work of the College of St Barnabas supporting retired clergy.

Surrey Care Trust

£10,000 was donated to support the Surrey Care Trust's work with disadvantaged people.

Church Revitalisation Trust

£5,000 was donated to support the CRT in their work to revitalise churches across the UK.

Approved by the trustees on 1 November 2023

Signed on their behalf by:

R C Brewer
Trustee

The C P Charitable Trust Independent Examiner's Report

Report to the trustees of The C P Charitable Trust - charity number 1061534, on the accounts for the year ended 1 October 2022 set out on pages 6 to 13.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.

J H Marcusfield FCA
MDCA Professional
Chartered Accountants

4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

3 November 2023

The C P Charitable Trust
Statement of Financial Activities
for the year ended 1 October 2022

		Unrestricted	Total	Total
		Funds	Funds	Funds
	Notes	£	2022 £	2021 £
Incoming resources				
Income and endowments:				
Donations and legacies	2	125,000	125,000	125,000
Investment - bank interest		18	18	-
	Total	<u>125,018</u>	<u>125,018</u>	<u>125,000</u>
Resources expended				
Expenditure on:				
Charitable activities	3	478,297	478,297	306,395
Governance costs	5	420	420	390
		<u>478,717</u>	<u>478,717</u>	<u>306,785</u>
	Total	<u>478,717</u>	<u>478,717</u>	<u>306,785</u>
Net income/(expenditure) before transfers		(353,699)	(353,699)	(181,785)
Gross transfers between funds		-	-	-
		<u>(353,699)</u>	<u>(353,699)</u>	<u>(181,785)</u>
Net income/(expenditure) before other recognised gains and losses				
Other recognized gains/(losses):				
Gains/losses on investment assets		(188,582)	(188,582)	819,831
		<u>(542,281)</u>	<u>(542,281)</u>	<u>638,046</u>
	Net movement in funds			
Reconciliation of funds:				
Total funds brought forward		5,925,709	5,925,709	5,287,663
		<u>5,383,428</u>	<u>5,383,428</u>	<u>5,925,709</u>
	Total funds carried forward	<u><u>5,383,428</u></u>	<u><u>5,383,428</u></u>	<u><u>5,925,709</u></u>

The C P Charitable Trust
Balance Sheet
as at 1 October 2022

	Notes	Unrestricted Funds £	Total Funds £	Prior period Total Funds £
Fixed assets				
Investments	7	<u>5,369,315</u>	<u>5,369,315</u>	<u>5,677,897</u>
Total fixed assets		<u>5,369,315</u>	<u>5,369,315</u>	<u>5,677,897</u>
Current assets				
Cash at bank and in hand	9	113,354	113,354	245,963
Creditors: amounts falling due within one year	10	(134,241)	(134,241)	(23,151)
Net current assets		<u>14,113</u>	<u>14,113</u>	<u>247,812</u>
Total net assets		<u>5,383,428</u>	<u>5,383,428</u>	<u>5,925,709</u>
Funds				
Unrestricted funds	11	5,383,428	5,383,428	5,925,709
Total Charity funds		<u>5,383,428</u>	<u>5,383,428</u>	<u>5,925,709</u>

Approved by the trustees on 1 November 2023

Signed on their behalf by:

R C Brewer
Trustee

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2022

1 Basis of Preparation

Basis of accounting

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

And 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

And with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The financial position of the Charity remains very stable. The Charity holds substantial investment funds and deposit balances with the CCLA. The Charity enjoys receiving on-going sources of new income. The Charity has few recurring external obligations and does not run any potential deficit positions. The charity remains a going concern.

Changes of accounting policies

There were no changes of accounting policies. The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

2 Accounting policies

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that 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.

Where relevant, further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investment gains and losses are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2022

2 Accounting policies (continued)

Incoming resources

When donors specify that donations or grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is recognised in the SoFA as restricted funds when receivable.

Interest is included when receivable by the charity.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes non-recoverable VAT and is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including fees for the independent examination of the accounts.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.
- Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end.

The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

2 Donations and associated income

	Unrestricted	2022	2021
	£	Total	Total
		£	£
Donations:			
Donations received and receivable	100,000	100,000	100,000
Income tax recoverable	25,000	25,000	25,000
	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>

3 Charitable activities

	2022	2021
	£	£
Grants and donations payable	475,066	304,926
Other expenditure	3,231	1,469
	<u>478,297</u>	<u>306,395</u>

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2022

4 Grants and donations payable to institutions	Purpose	2022 Committed in the year £
The African Graduate Scholar's Scheme at UCL	To sponsor African students studying for their MSc course on Global Health and Development at UCL.	76,000
CBR African Network (CAN) with the Norwegian Association for the Disabled	Continuing CBR/CBID work in Zambia and Zanzibar plus their ongoing support for CAN.	80,000
International Liberty Association	Funding to help their work in supporting refugees across Europe	50,000
Disability Africa	Donations to support the continued development of play schemes for disabled children in Gambia, Kenya, Sierra Leone and Zambia.	51,000
British Humanitarian Aid for the Revival Centre, Chernihiv, Ukraine	Donations to support this remarkable centre caring for disabled children in northern Ukraine.	32,820
All Ears International (Cambodia)	Support for an ongoing project to run ear clinics for deprived people in six districts in Cambodia.	15,000
Surrey Care Trust	Donation to support the Surrey Care Trust's work with disadvantaged people.	10,000
Spear Brighton Trust	Donation to SPEAR Brighton to support their work getting young disadvantaged adults in employment.	2,627
Sisanda FunDation	Donation to fund their work with children from the poorest families in and around Cape Town, South Africa.	15,000
University of East Anglia	Donations to UESA for their SEEK project working to support caregivers of disabled children in Kenya.	38,119
Science and Technology Regional Organization (SATRO)	Donations to support SATRO's work in schools supporting teachers and working with students directly to inspire interest in and take up of STEM subjects.	25,000
East Surrey YMCA	Funding to support the essential work of YMCA East Surrey with disadvantaged young adults.	14,500
Charterhouse School	Donation to help finance their work supporting local state sector schools.	10,000
The Children's Trust	Donation to The Childrens Trust providing rehabilitation for young people with brain injuries.	10,000
Challengers	Donation to support Challengers' work with disabled children.	3,000
The Lambeth Trust	Supporting the work and mission of the Archbishops of Canterbury.	2,000

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2022

4 Grants and donations payable to institutions (continued)	Purpose	2022 Committed in the year £
Church Revitalisation Trust	Donation to support the CRT in their work to revitalise churches across the UK.	5,000
College of St Barnabas	Donation to support the work of the College of St Barnabas supporting retired clergy.	15,000
St Catherines Hospice Crawley	Donation to support the major redevelopment of St Catherine's Hospice in Crawley, UK.	20,000
		<u>475,066</u>

5 Resources expended	Activity costs	Governance	2022 Total	2021 Total
Costs directly allocated to activities				
Travel costs for a site visit by the Disability Africa team to The Gambia project, and for sponsorship support in relation to the UCL scheme.	1,828	-	1,828	-
Accountancy	1,200	-	1,200	1,200
Independent examiner's fees	-	420	420	390
Administrative expenses	203	-	203	269
	<u>3,231</u>	<u>420</u>	<u>3,651</u>	<u>1,859</u>

6 Fees for examination of the accounts	2022 £	2021 £
Independent examiner's fees	420	390
Accountancy	1,200	1,200
	<u>1,620</u>	<u>1,590</u>

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2022

7 Fixed asset investments

Investments are held primarily to provide an investment return for charity.

	2022	2021
	£	£
Carrying fair value at 2 October	5,677,897	5,178,066
Disposals at carrying value	(120,000)	(320,000)
Net gain/(loss) on revaluation	(188,582)	819,831
	<u>5,369,315</u>	<u>5,677,897</u>

Analysis of investments

	2022	2021
	£	£
	Fair value at year end	
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trust or other collective investment schemes	<u>5,369,315</u>	<u>5,677,897</u>

Material investment holdings

All investments are held in COIF Charities Investment Fund Accumulation Units at the market values stated above.

8 Debtors

	2022	2021
	£	£
Accrued income	35,000	-
Income tax reclaimed on gift aided donations	-	25,000
	<u>35,000</u>	<u>25,000</u>

9 Cash at bank and in hand

	2022	2021
	£	£
Short term deposits	4,071	4,053
Cash at bank and in hand	109,283	241,910
	<u>113,354</u>	<u>245,963</u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Grant commitments	131,000	20,000
Other creditors and accruals	3,241	3,151
	<u>134,241</u>	<u>23,151</u>

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2022

Details of material funds held and their movements during
11 the CURRENT reporting period

	General Fund	Total 2022
	£	£
At 2 October 2021	5,925,709	5,925,709
Income	125,018	125,018
Expenditure	(478,717)	(478,717)
Gains and losses on investment assets	<u>(188,582)</u>	<u>(188,582)</u>
At 1 October 2022	<u><u>5,383,428</u></u>	<u><u>5,383,428</u></u>

Details of material funds held and their movements during
the PREVIOUS reporting period

	General Fund	Total 2021
	£	£
At 2 October 2018	5,287,663	5,287,663
Income	125,000	125,000
Expenditure	(306,785)	(306,785)
Gains and losses on investment assets	<u>819,831</u>	<u>819,831</u>
At 1 October 2021	<u><u>5,925,709</u></u>	<u><u>5,925,709</u></u>

12 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related charity.

No trustee expenses were incurred for 2022 or 2021.

During the year, the charity received an aggregate of £125,000 (2021 - £125,000) of unconditional donations from trustees.

THE C P CHARITABLE TRUST

England & Wales - Charity number 1061534

Accounts

Registered charity number
1061534

The C P Charitable Trust
Unaudited Report and Accounts
for the year ended 1 October 2021

MDCA Professional
Chartered Accountants

4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

**The C P Charitable Trust
Report and accounts
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Balance sheet	6
Notes to the accounts	7

The C P Charitable Trust
Trustees' Annual Report for the year ended 1 October 2021

Reference and administrative information

Charity Name and Number

The C P Charitable Trust: registered charity number 1061534

Trustees

Mr R C Brewer
Mrs P M Brewer
Mr S R Brewer
Mrs S Brewer
Mr C T Brewer
Mrs H Brewer

Principal office

The Heights
35 Withdean Road
Brighton
BN1 5BP

Independent Examiner

J H Marcusfield FCA
MDCA Professional
Chartered Accountants
4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

The C P Charitable Trust

Trustees' Annual Report for the year ended 1 October 2021

The Trustees present their annual report together with the financial statements of The C P Charitable Trust (the Charity) for the year ended 1 October 2021. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of 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.

The C P Charitable Trust, The Heights, 35 Withdean Road, Brighton, BN1 5BP, is registered with the Charity Commissioners (No. 1061534) and constituted by Deed of Trust.

There are six Trustees, Mr. Robert Christopher Brewer and Mrs. Priscilla Margaret Brewer, who were appointed in February 1997 when the charity was set up and Mr. Simon Robert Brewer and Mr. Charles Thomas Brewer, who were appointed on 25th April 2014. On 25th February 2019, Mrs Samantha Brewer and Mrs Helen Brewer were appointed as additional trustees.

The Trust Deed specifies that the Trustees shall not be less than three but there is no restriction on the total number. The power of appointing new Trustees shall be exercised by Robert Christopher Brewer and Priscilla Margaret Brewer during their lifetime and thereafter by the survivor.

The objects of the Charity are:

(1) the benefit of medical research projects generally and worldwide in particular. Projects involving hospitals, children, education, alleviation of sickness, disability, suffering and disease; rehabilitation; healthcare; diagnosis; patient care; community care; screening; regeneration; and the provision of medical equipment, products and facilities generally;

(2) subject to the above clause being the priority and main purpose of the Charity (at least during the initial period of the Charity), generally for such other purposes or objects which are from time to time recognised as exclusively charitable according to the law of England and Wales as the Trustees in their absolute discretion may think fit.

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

During the year the trustees have paid due regard to the Charity Commission's guidance on public benefit and have strived to ensure that the Charity's activities reflect this.

Financial Review

The financial position of the Charity remains very stable. The Charity holds substantial investment funds and deposit balances with the CCLA. The Charity enjoys receiving on-going sources of new income. The Charity has few recurring external obligations and does not run any potential deficit positions.

In the light of this financial position, the Charity does not have a fixed policy on reserves and has no material future obligations other than those included within the accounts.

The principal funding source of the Charity remains the introductions from the founding Trustees, together with recoverable gift aid. All the expenditure in the year under review has been directly in support of the key objectives of the Charity.

The Charity holds material investments. The policy and objectives of those investments are to generate income to support the work of the Charity, together with providing a source of capital withdrawal as and when the objectives require it. At all times the Charity's Trustees give consideration to the social, environmental and ethical considerations of their work.

The C P Charitable Trust

Trustees' Annual Report for the year ended 1 October 2021

Plans for Future Periods

It is the policy of the Charity's Trustees to deploy its investments in a manner that optimises their return for the Charity's objectives, and to minimise risks of loss of capital and hence revenue. The Charity's Trustees have continued a programme of re-investment into equities through the CCLA. The Charity will continue to adopt professional management and standards in respect of its portfolio of investments.

Grant Making Policies

These policies are as set out above in the Charity's objectives.

During the year the Trustees have paid due regard to the Charity Commission guidance on public benefit and believe that the Charity's grant payments as detailed below have resulted in public benefit.

Achievements and performance:

The following grants were made to Charities during the year

University College London

£70,000 was donated to sponsor **four** African scholars for their MSc course on Global Health and Development.

The Norwegian Association of the Disabled

£24,000 was donated for their continuing CBR/CBID work in Zambia and Zanzibar plus their ongoing support for CAN.

Revival Centre, Chernihiv, Ukraine

£70,000 was donated to support this remarkable centre caring for disabled children.

International Liberty Association

£30,000 was donated to help their work in supporting refugees across Europe.

Aurora School, Johannesburg

£10,000 was provided to support this rural school.

Disability Africa

£73,000 was donated to support the development of play schemes for disabled children in Gambia, Kenya, Sierra Leone and Zambia.

All Ears International (Cambodia)

£15,926 was donated to support an ongoing project to run ear clinics for deprived people in six districts in Cambodia.

The Lambeth Trust

£2,000 was donated to support the Archbishop of Canterbury's strategic objectives.

Sisanda

£10,000 was donated to fund their work with children in Cape Town.

Approved by the trustees on 24 October 2022

Signed on their behalf by:

R C Brewer
Trustee

The C P Charitable Trust Independent Examiner's Report

Report to the trustees of The C P Charitable Trust - charity number 1061534, on the accounts for the year ended 1 October 2021 set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.

J H Marcusfield FCA
MDCA Professional
Chartered Accountants

4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

24 October 2022

The C P Charitable Trust
Statement of Financial Activities
for the year ended 1 October 2021

		Unrestricted	Total	Total
		Funds	Funds	Funds
	Notes	£	2021	2020
			£	£
Incoming resources				
Income and endowments:				
Donations and legacies	2	125,000	125,000	150,000
Investment - bank interest		-	-	16
	Total	<u>125,000</u>	<u>125,000</u>	<u>150,016</u>
Resources expended				
Expenditure on:				
Charitable activities	3	306,195	306,195	476,037
Governance costs	5	590	590	590
		<u>306,785</u>	<u>306,785</u>	<u>476,627</u>
	Total	<u>306,785</u>	<u>306,785</u>	<u>476,627</u>
Net income/(expenditure) before transfers		(181,785)	(181,785)	(326,611)
Gross transfers between funds		-	-	-
		<u>(181,785)</u>	<u>(181,785)</u>	<u>(326,611)</u>
Net income/(expenditure) before other recognised gains and losses				
Other recognized gains/(losses):				
Gains/losses on investment assets		819,831	819,831	349,473
		<u>638,046</u>	<u>638,046</u>	<u>22,862</u>
	Net movement in funds			
Reconciliation of funds:				
Total funds brought forward		5,287,663	5,287,663	5,264,801
		<u>5,925,709</u>	<u>5,925,709</u>	<u>5,287,663</u>
	Total funds carried forward	<u><u>5,925,709</u></u>	<u><u>5,925,709</u></u>	<u><u>5,287,663</u></u>

The C P Charitable Trust
Balance Sheet
as at 1 October 2021

	Notes	Unrestricted Funds £	Total Funds £	Prior period Total Funds £
Fixed assets				
Investments	7	<u>5,677,897</u>	<u>5,677,897</u>	<u>5,178,066</u>
Total fixed assets		<u>5,677,897</u>	<u>5,677,897</u>	<u>5,178,066</u>
Current assets				
Cash at bank and in hand	9	245,963	245,963	114,277
Creditors: amounts falling due within one year	10	(23,151)	(23,151)	(4,680)
Net current assets		<u>247,812</u>	<u>247,812</u>	<u>109,597</u>
Total net assets		<u><u>5,925,709</u></u>	<u><u>5,925,709</u></u>	<u><u>5,287,663</u></u>
Funds				
Unrestricted funds	11	5,925,709	5,925,709	5,287,663
Total Charity funds		<u><u>5,925,709</u></u>	<u><u>5,925,709</u></u>	<u><u>5,287,663</u></u>

Approved by the trustees on 24 October 2022

Signed on their behalf by:

R C Brewer
Trustee

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2021

1 Basis of Preparation

Basis of accounting

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

And 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

And with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The financial position of the Charity remains very stable. The Charity holds substantial investment funds and deposit balances with the CCLA. The Charity enjoys receiving on-going sources of new income. The Charity has few recurring external obligations and does not run any potential deficit positions. The charity remains a going concern.

Changes of accounting policies

There were no changes of accounting policies. The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

2 Accounting policies

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that 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.

Where relevant, further explanation of the nature and purpose of each fund is included in the

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2021

2 Accounting policies (continued)

Incoming resources

When donors specify that donations or grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is recognised in the SoFA as restricted funds when receivable.

Interest is included when receivable by the charity.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes non-recoverable VAT and is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including fees for the independent examination of the accounts.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.
- Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end.

The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

2 Donations and associated income

	Unrestricted	2021	2020
	£	Total	Total
		£	£
Donations:			
Donations received and receivable	100,000	100,000	100,000
Income tax recoverable	25,000	25,000	50,000
	<u>125,000</u>	<u>125,000</u>	<u>150,000</u>

3 Charitable activities

	2021	2020
	£	£
Grants and donations payable	304,926	471,039
Other expenditure	1,269	4,998
	<u>306,195</u>	<u>476,037</u>

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2021

4 Grants and donations payable to institutions

	Purpose	2021 Committed in the year £
The African Graduate Scholar's Scheme at UCL	To sponsor African students studying for their MSc course on Global Health Development at UCL.	70,000
CBR African Network (CAN) with the Norwegian Association for the Disabled	Continuing CBR/CBID work in Zambia and Zanzibar plus their ongoing support for CAN.	24,000
International Liberty Association	Funding to help their work in supporting refugees across Europe	30,000
Disability Africa	Donations to support the development of play schemes for disabled children in five countries in Africa	73,000
British Humanitarian Aid for the Revival Centre, Chernihiv, Ukraine	Ongoing support for the Revival Centre in Ukraine for disabled children.	70,000
All Ears International (Cambodia)	Support for an ongoing project to run ear clinics for deprived people in six districts in Cambodia.	15,926
Aurora School, Johannesburg	Funding to support the school.	10,000
Sisanda FunDation	Support for deprived children in Cape Town, South Africa.	10,000
The Lambeth Trust	Supporting the work and mission of present and former Archbishops of Canterbury.	2,000
		304,926

5 Resources expended

	Activity costs	Governance	2021 Total	2020 Total
Accountancy	1,000	-	1,000	1,000
Independent examiner's fees	-	590	590	590
Promotional costs	-	-	-	3,551
Administrative expenses	269	-	269	447
	1,269	590	1,859	5,588

6 Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fees	590	590
Accountancy	1,000	1,000
	1,590	1,590

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2021

7 Fixed asset investments

Investments are held primarily to provide an investment return for charity.

	2021	2020
	£	£
Carrying fair value at 2 October	5,178,066	5,228,593
Disposals at carrying value	(320,000)	(400,000)
Net gain/(loss) on revaluation	819,831	349,473
	<u>5,677,897</u>	<u>5,178,066</u>

Analysis of investments

	2021	2020
	£	£
	Fair value at year end	
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	<u>5,677,897</u>	<u>5,178,066</u>

Material investment holdings

All investments are held in COIF Charities Investment Fund Accumulation Units at the market values stated above.

8 Debtors

	2021	2020
	£	£
Income tax reclaimed on gift aided donations	<u>25,000</u>	<u>-</u>

9 Cash at bank and in hand

	2021	2020
	£	£
Short term deposits	4,053	4,052
Cash at bank and in hand	<u>241,910</u>	<u>110,225</u>
	<u>245,963</u>	<u>114,277</u>

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Grant commitments	20,000	-
Other creditors and accruals	<u>3,151</u>	<u>4,680</u>
	<u>23,151</u>	<u>4,680</u>

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2021

Details of material funds held and their movements during
11 the CURRENT reporting period

	General Fund	Total 2021
	£	£
At 2 October 2020	5,287,663	5,287,663
Income	125,000	125,000
Expenditure	(306,785)	(306,785)
Gains and losses on investment assets	819,831	819,831
At 1 October 2021	<u>5,925,709</u>	<u>5,925,709</u>

Details of material funds held and their movements during
the PREVIOUS reporting period

	General Fund	Total 2020
	£	£
At 2 October 2018	5,264,801	5,264,801
Income	150,016	150,016
Expenditure	(476,627)	(476,627)
Gains and losses on investment assets	349,473	349,473
At 1 October 2020	<u>5,287,663</u>	<u>5,287,663</u>

12 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related charity.

No trustee expenses have been incurred.

Related party transactions

During the year, the charity received an aggregate of £125,000 (2020 - £150,000) of unconditional donations from related parties.

THE C P CHARITABLE TRUST

England & Wales - Charity number 1061534

Accounts

Registered charity number
1061534

The C P Charitable Trust
Unaudited Report and Accounts
for the year ended 1 October 2020

MDCA Professional
Chartered Accountants

4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

The C P Charitable Trust
Report and accounts
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The C P Charitable Trust
Trustees' Annual Report for the year ended 1 October 2020

Reference and administrative information

Charity Name and Number

The C P Charitable Trust: registered charity number 1061534

Trustees

Mr R C Brewer
Mrs P M Brewer
Mr S R Brewer
Mrs S Brewer
Mr C T Brewer
Mrs H Brewer

Principal office

The Heights
35 Withdean Road
Brighton
BN1 5BP

Independent Examiner

J H Marcusfield FCA
MDCA Professional
Chartered Accountants
4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

The C P Charitable Trust

Trustees' Annual Report for the year ended 1 October 2020

The Trustees present their annual report together with the financial statements of The C P Charitable Trust (the Charity) for the year ended 1 October 2020. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of 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.

The C P Charitable Trust, The Heights, 35 Withdean Road, Brighton, BN1 5BP, is registered with the Charity Commissioners (No. 1061534) and constituted by Deed of Trust.

There are six Trustees, Mr. Robert Christopher Brewer and Mrs. Priscilla Margaret Brewer, who were appointed in February 1997 when the charity was set up and Mr. Simon Robert Brewer and Mr. Charles Thomas Brewer, who were appointed on 25th April 2014. On 25th February 2019, Mrs Samantha Brewer and Mrs Helen Brewer were appointed as additional trustees.

The Trust Deed specifies that the Trustees shall not be less than three but there is no restriction on the total number. The power of appointing new Trustees shall be exercised by Robert Christopher Brewer and Priscilla Margaret Brewer during their lifetime and thereafter by the survivor.

The objects of the Charity are:

- (1) the benefit of medical research projects generally and worldwide in particular. Projects involving hospitals, children, education, alleviation of sickness, disability, suffering and disease; rehabilitation; healthcare; diagnosis; patient care; community care; screening; regeneration; and the provision of medical equipment, products and facilities generally;
- (2) subject to the above clause being the priority and main purpose of the Charity (at least during the initial period of the Charity), generally for such other purposes or objects which are from time to time recognised as exclusively charitable according to the law of England and Wales as the Trustees in their absolute discretion may think fit.

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

During the year the trustees have paid due regard to the Charity Commission's guidance on public benefit and have strived to ensure that the Charity's activities reflect this.

Financial Review

The financial position of the Charity remains very stable. The Charity holds substantial investment funds and deposit balances with the CCLA. The Charity enjoys receiving on-going sources of new income. The Charity has few recurring external obligations and does not run any potential deficit positions.

In the light of this financial position, the Charity does not have a fixed policy on reserves and has no material future obligations other than those included within the accounts.

The principal funding source of the Charity remains the introductions from the founding Trustees, together with recoverable gift aid. All the expenditure in the year under review has been directly in support of the key objectives of the Charity.

The Charity holds material investments. The policy and objectives of those investments are to generate income to support the work of the Charity, together with providing a source of capital withdrawal as and when the objectives require it. At all times the Charity's Trustees give consideration to the social, environmental and ethical considerations of their work.

The C P Charitable Trust

Trustees' Annual Report for the year ended 1 October 2020

Plans for Future Periods

It is the policy of the Charity's Trustees to deploy its investments in a manner that optimises their return for the Charity's objectives, and to minimise risks of loss of capital and hence revenue. The Charity's Trustees have continued a programme of re-investment into equities through the CCLA. The Charity will continue to adopt professional management and standards in respect of its portfolio of investments.

Grant Making Policies

These policies are as set out above in the Charity's objectives.

During the year the Trustees have paid due regard to the Charity Commission guidance on public benefit and believe that the Charity's grant payments as detailed below have resulted in public benefit.

Achievements and performance:

The following grants were made to Charities during the year

University College London

£140,000 was donated in two tranches to sponsor four African scholars from Cameroon, Nigeria, South Africa and Tanzania for their MsC course on Global Health and Development

The Norwegian Association of the Disabled

£96,000 was donated for their continuing CBR/CBID work in Zambia and Zanzibar plus their ongoing support for CAN.

Revival Centre, Chernigiv, Ukraine

£30,000 was donated support this centre treating disabled children affected by Chernobyl. October 2019.

International Liberty Association

£20,000 to help their work in supporting refugees in the Middle East and Europe

Sisanda

£20,000 was donated in two tranches to fund their work with children in Cape Town

Disability Africa

£40,000 was donated to support the development of play schemes for disabled children in Gambia, Kenya, Sierra Leone and Zambia.

Charterhouse School

£10,000 was donated to Charterhouse school for the development of their new buildings for Science and Maths.

Satro

£20,000 was donated to support SATRO's work in schools supporting teachers and working with students directly to inspire interest in and take up of STEM subjects

Community Foundation of Surrey

£20,000 to support their Covid 19 Emergency Fund.

University of East Anglia

£60,039 to for their SEEK project working to support caregivers of disabled children in Kenya.

The C P Charitable Trust
Trustees' Annual Report for the year ended 1 October 2020

Grants made to Charities during the year (continued)

Surrey Care Trust

£10,000 was donated to support the operation of Swingbridge boats for disadvantaged people.

Plan International

£5000 was donated to support Plan International's emergency response to the emerging COVID crisis.

Approved by the trustees on 3 December 2021

Signed on their behalf by:

R C Brewer
Trustee

The C P Charitable Trust Independent Examiner's Report

Report to the trustees of The C P Charitable Trust - charity number 1061534, on the accounts for the year ended 1 October 2020 set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.

J H Marcusfield FCA
MDCA Professional
Chartered Accountants

4 High Firs
Gills Hill
Radlett
Hertfordshire WD7 8BH

3 December 2021

The C P Charitable Trust
Statement of Financial Activities
for the year ended 1 October 2020

		Unrestricted	Total	Total
		Funds	Funds	Funds
	Notes	£	2020 £	2019 £
Incoming resources				
Income and endowments:				
Donations and legacies	2	150,000	150,000	100,000
Investment - bank interest		16	16	23
	Total	<u>150,016</u>	<u>150,016</u>	<u>100,023</u>
Resources expended				
Expenditure on:				
Charitable activities	3	476,037	476,037	300,603
Governance costs	5	590	590	560
		<u>476,627</u>	<u>476,627</u>	<u>301,163</u>
	Total	<u>476,627</u>	<u>476,627</u>	<u>301,163</u>
Net income/(expenditure) before transfers		(326,611)	(326,611)	(201,140)
Gross transfers between funds		-	-	-
		<u>(326,611)</u>	<u>(326,611)</u>	<u>(201,140)</u>
Net income/(expenditure) before other recognised gains and losses		(326,611)	(326,611)	(201,140)
Other recognized gains/(losses):				
Gains/losses on investment assets		349,473	349,473	463,152
		<u>22,862</u>	<u>22,862</u>	<u>262,012</u>
	Net movement in funds	<u>22,862</u>	<u>22,862</u>	<u>262,012</u>
Reconciliation of funds:				
Total funds brought forward		5,264,801	5,264,801	5,002,789
		<u>5,287,663</u>	<u>5,287,663</u>	<u>5,264,801</u>
	Total funds carried forward	<u><u>5,287,663</u></u>	<u><u>5,287,663</u></u>	<u><u>5,264,801</u></u>

The C P Charitable Trust
Balance Sheet
as at 1 October 2020

	Notes	Unrestricted Funds £	Total Funds £	Prior period Total Funds £
Fixed assets				
Investments	7	<u>5,178,066</u>	<u>5,178,066</u>	<u>5,228,593</u>
Total fixed assets		<u>5,178,066</u>	<u>5,178,066</u>	<u>5,228,593</u>
Current assets				
Cash at bank and in hand	8	114,277	114,277	39,298
Creditors: amounts falling due within one year	9	(4,680)	(4,680)	(3,090)
Net current assets		<u>109,597</u>	<u>109,597</u>	<u>36,208</u>
Total net assets		<u><u>5,287,663</u></u>	<u><u>5,287,663</u></u>	<u><u>5,264,801</u></u>
Funds				
Unrestricted funds	10	5,287,663	5,287,663	5,264,801
Total Charity funds		<u><u>5,287,663</u></u>	<u><u>5,287,663</u></u>	<u><u>5,264,801</u></u>

Approved by the trustees on 3 December 2021

Signed on their behalf by:

R C Brewer
Trustee

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2020

1 Basis of Preparation

Basis of accounting

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

And 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

And with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The financial position of the Charity remains very stable. The Charity holds substantial investment funds and deposit balances with the CCLA. The Charity enjoys receiving on-going sources of new income. The Charity has few recurring external obligations and does not run any potential deficit positions. The charity remains a going concern.

Changes of accounting policies

There were no changes of accounting policies. The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

2 Accounting policies

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that 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.

Where relevant, further explanation of the nature and purpose of each fund is included in the

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2020

2 Accounting policies (continued)

Incoming resources

When donors specify that donations or grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is recognised in the SoFA as restricted funds when receivable.

Interest tax included in income receivable by the charity received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes non-recoverable VAT and is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including fees for the independent examination of the accounts.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.
- Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end.

The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

2 Donations and associated income

	Unrestricted	2020	2019
	£	Total	Total
		£	£
Donations:			
Donations received and receivable	100,000	100,000	100,000
Income tax recoverable	50,000	50,000	-
	<u>150,000</u>	<u>150,000</u>	<u>100,000</u>

3 Charitable activities

	2020	2019
	£	£
Grants and donations payable	471,039	299,414
Other expenditure	4,998	1,189
	<u>476,037</u>	<u>300,603</u>

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2020

4 Grants and donations payable to institutions	Purpose	2020 Committed in the year £
The African Graduate Scholar's Scheme at UCL	To sponsor African students studying for their MSc course on Global Health Development at UCL.	140,000
CBR African Network (CAN) with the Norwegian Association for the Disabled	Continuing CBR/CBID work in Zambia and Zanzibar plus their ongoing support for CAN.	96,000
International Liberty Association	Funding to help their work in supporting refugees in the Middle East and Europe	20,000
Disability Africa	Donations to support the development of play schemes for disabled children in four countries in Africa	40,000
British Humanitarian Aid for the Revival Centre, Chernihiv, Ukraine	Ongoing support for the Revival Centre in Ukraine for children affected by the effects of the Chernobyl nuclear catastrophe in 1987.	30,000
Surrey Care Trust	Funding for operating their Swingbridge boats on the River Wey to help develop skills for disadvantaged people.	10,000
Sisanda FunDation	Support for the charity in South Africa for deprived children.	20,000
University of East Anglia	Funding for the SEEK programme in Kilifi, Kenya which empowers carers of children with special needs.	60,039
Science and Technology Regional Organization (SATRO)	Assisting Primary and Secondary schools with STEM subjects.	20,000
Community Foundation of Surrey	Support for their Covid 19 Emergency Fund.	20,000
Charterhouse School	Support for the development of their new buildings for Science and Maths.	10,000
Plan International	Emergency response to the emerging COVID crisis.	5,000
		471,039

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2020

5 Resources expended

	Activity costs	Governance	2020 Total	2019 Total
Accountancy	1,000	-	1,000	1,000
Independent examiner's fees	-	590	590	560
Promotional costs	3,551	-	3,551	-
Administrative expenses	447	-	447	189
	<u>4,998</u>	<u>590</u>	<u>5,588</u>	<u>1,749</u>

6 Fees for examination of the accounts

	2020 £	2019 £
Independent examiner's fees	590	560
Accountancy	1,000	1,000
	<u>1,590</u>	<u>1,560</u>

7 Fixed asset investments

Investments are held primarily to provide an investment return for charity.

	2020 £	2019 £
Carrying fair value at 2 October	5,228,593	4,915,441
Disposals at carrying value	(400,000)	(150,000)
Net gain/(loss) on revaluation	349,473	463,152
	<u>5,178,066</u>	<u>5,228,593</u>

Analysis of investments

	2020 £	2019 £
	Fair value at year end	
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	<u>5,178,066</u>	<u>5,228,593</u>

Material investment holdings

All investments are held in COIF Charities Investment Fund Accumulation Units at the market values stated above.

8 Cash at bank and in hand

	2020 £	2019 £
Short term deposits	4,052	4,036
Cash at bank and in hand	110,225	35,262
	<u>114,277</u>	<u>39,298</u>

The C P Charitable Trust
Notes to the Accounts
for the year ended 1 October 2020

9 Creditors: amounts falling due within one year	2020	2019
	£	£
Other creditors and accruals	<u>4,680</u>	<u>3,090</u>

10 Details of material funds held and their movements during the CURRENT reporting period

	General Fund	Total 2020
	£	£
At 2 October 2019	5,264,801	5,264,801
Income	150,016	150,016
Expenditure	(476,627)	(476,627)
Gains and losses on investment assets	<u>349,473</u>	<u>349,473</u>
At 1 October 2020	<u>5,287,663</u>	<u>5,287,663</u>

Details of material funds held and their movements during the PREVIOUS reporting period

	General Fund	Total 2019
	£	£
At 2 October 2018	5,002,789	5,002,789
Income	100,023	100,023
Expenditure	(301,163)	(301,163)
Gains and losses on investment assets	<u>463,152</u>	<u>463,152</u>
At 1 October 2019	<u>5,264,801</u>	<u>5,264,801</u>

11 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related charity.

No trustee expenses have been incurred.

Related party transactions

During the year, the charity received an aggregate of £100,000 (2019 - £100,000) of unconditional donations from related parties.