

# THE BROOK PARTNERS CHARITABLE TRUST

England & Wales · Charity number 1094956

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2002-12-06

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

## Contact

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**Address** 12 Tallon Road  
Brentwood  
Essex  
CM13 1TF

**Phone** 02072902388

**Email** [sbardsley@chelsfield.com](mailto:sbardsley@chelsfield.com)

## Activities

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**Objects:** THE TRUSTEES SHALL HOLD THE CAPITAL AND INCOME OF THE TRUST UPON TRUST TO APPLY THE INCOME AND ALL OR SUCH PART OR PARTS OF THE CAPITAL, AT SUCH TIME OR TIMES AND IN SUCH MANNER TO OR FOR THE BENEFIT OF SUCH EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES IN ANY PART OF THE WORLD AS THE TRUSTEES MAY IN THEIR DISCRETION THINK FIT.

**Activities:** Provision of funding to other charities, organisations and voluntary bodies.

## Classification

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- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies

## Geography

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- **Area of benefit:** NATIONAL AND OVERSEAS
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	-	-	-	-
2024-06-30	£0	£5,602	-	-
2023-06-30	£6,273	£3,160	-	-
2022-06-30	£206,251	£167,720	-	-
2021-06-30	£50,010	£43,631	-	-
2020-06-30	£40,000	£40,557	-	-

## Trustees

Name	Role	Appointed
ELLIOTT BERNERD		
TARA JASMINE BERNERD		
WILLIAM NIGEL HUGILL		

**THE BROOK PARTNERS CHARITABLE TRUST**

England & Wales - Charity number 1094956

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# Accounts

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Charity Registration No. 1094956

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**THE BROOK PARTNERS CHARITABLE TRUST**

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TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

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# THE BROOK PARTNERS CHARITABLE TRUST

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## THE BROOK PARTNERS CHARITABLE TRUST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022

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<b>Charity registration number</b>	1094956
<b>Trustees</b>	Mr W N Hugill Ms T J Bernerd Mr E Bernerd
<b>Registered office</b>	50 Hans Crescent 6 <sup>th</sup> Floor London SW1X 0NA
<b>Independent examiner</b>	Mrs H Rumsey, FCA Ensors Accountants LLP Connexions 159 Princes Street Ipswich Suffolk IP1 1QJ
<b>Bankers</b>	The Bank of East Asia Limited London Branch 75 Shaftesbury Avenue London W1D 5BB

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# THE BROOK PARTNERS CHARITABLE TRUST

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2022

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The trustees present their report and accounts for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

### **Constitution**

The Brook Partners Charitable Trust is a Registered Charity governed by the Trust Deed dated 24 July 2002, Charity Number 1094956.

The Charity changed its name from The Brook Charitable Trust to The Brook Partners Charitable Trust on 26 November 2002.

### **Objects**

The charity's objectives are specifically restricted to the following:

- To make donations to Charitable Institutions and for Charitable purposes, in any part of the World, at such time and manner at the absolute discretion of the Trustees
- To consider that Charities and Charitable purposes associated with research work should be the principal beneficiaries

### **Public Benefit**

The Trustees are aware of the Charity Commission's guidance in relation to delivering public benefit. The Trustees consider that they are fulfilling the requirements to deliver a public benefit.

### **Structure, governance and management**

The trustees meet approximately three times during the year. A chairman is appointed by the Trustees to manage the day-to-day operations of the Charity.

### **Review of the Year**

The primary objective of the Trust is to make donations to Charitable Institutions and for charitable purposes. In carrying out this function, the Trustees meet 3 times a year and carry out research to concentrate on providing grants to projects or institutions which meet their objectives. This year two grants were awarded.

### **Financial Review of the Period**

During the year The Brook Partners Charitable Trust received donations of £165,000 (2021: £Nil) and claimed gift aid of £41,250 (2021: Gift aid claim £10,000 on donation in 2020 of £40,000). Grants were paid to two organisations during the year totalling £164,874 (2021: £Nil). At the year end the Charity had reserves of £47,597 (2021: £9,066). The net surplus in the year amounted to £38,531 (2021: £6,928)

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# THE BROOK PARTNERS CHARITABLE TRUST

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2022

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### **Risk Management**

The Trustees have assessed the major risks to which the charity is exposed, in particular, those related to the operations and finances of the Trust and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Appointment of Trustees**

Where a vacancy exists for a Trustee, the remaining Trustees seek to appoint an individual with skills and experience which will be of benefit to the charity.

### **Investment Policy**

Under the Trust Deed, the Charity has the power to make any investment which the Trustees see fit.

### **Reserves Policy and Going Concern**

The Charity aims to distribute all its income by way of grants and therefore holds minimal reserves. Any reserves accumulated are to be used in future periods for grants as the Trustees see fit. At 30 June 2022, the Charity had reserves of £47,597 (2021: £9,066) for future grant making. All reserves held are unrestricted.

### **Trustees responsibilities in relation to the financial statements**

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 22<sup>nd</sup> April 2023 and signed on its behalf, by:

Mr E Bernerd .....  
Chairman

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# THE BROOK PARTNERS CHARITABLE TRUST

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## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BROOK PARTNERS CHARITABLE TRUST FOR THE YEAR ENDED 30 JUNE 2022

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I report to the trustees on my examination of the accounts of The Brook Partners Charitable Trust for the year ended 30 June 2022.

### **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 Charity'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 giving me cause to believe that in any material respect:

- (i) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) the accounts do 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.

.....  
Mrs H Rumsey FCA  
Ensors Accountants LLP

Connexions  
159 Princes Street  
Ipswich  
Suffolk  
IP1 1QJ

Dated: ...28th April 2023.....

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## THE BROOK PARTNERS CHARITABLE TRUST

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### STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account) FOR THE YEAR ENDED 30 JUNE 2022

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	Note	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME FROM</b>			
Investments	2	1	2
Donations	3	206,250	10,000
<b>TOTAL INCOME</b>		206,251	10,002
<b>EXPENDITURE</b>			
<i>Expenditure on charitable activities:</i>			
Grants	4	164,874	-
Other Expenditure	5	2,846	3,074
<b>TOTAL EXPENDITURE</b>		167,720	3,074
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR – NET INCOME FOR THE YEAR</b>		38,531	6,928
<i>Total funds at 1 July 2021</i>		9,066	2,138
<b>TOTAL FUNDS AT 30 June 2022</b>		47,597	9,066

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is unrestricted and derives from continuing activities.

# THE BROOK PARTNERS CHARITABLE TRUST

## BALANCE SHEET AS AT 30 JUNE 2022

	Note	2022		2021	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank					
Current Account		1,000		1,000	
Deposit Account		801		3,248	
		1,801		4,248	
Gift aid debtor		51,250		10,000	
			53,051		14,248
 <b>LIABILITIES: creditors</b>					
falling due within one year	6	5,454		5,182	
			(5,454)		(5,182)
 <b>NET ASSETS</b>					
			47,597		9,066
 <b>TOTAL UNRESTRICTED FUNDS</b>					
			47,597		9,066

The accounts were approved by the Trustees on 27<sup>th</sup> April 2023

Mr E Bernerd .....  
Chairman



The notes on pages 7 to 10 form part of these financial statements.

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# THE BROOK PARTNERS CHARITABLE TRUST

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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### 1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice for Charities [FRS102].

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

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities Statement Of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland [FRS102] rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a Public Benefit Entity as defined by FRS102.

#### 1.2 Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

#### 1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future as the charity has positive reserves at the year end and future grants will only be committed if further donations are received. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.4 Incoming resources

Incoming resources such as gifts and donations are included in the statement of financial activities when the charity has entitlement to the funds, receipt is probable, and the amount can be measured with sufficient reliability.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation and is shown within donation income.

Investment income is included within the accounts when receivable.

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# THE BROOK PARTNERS CHARITABLE TRUST

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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### 1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs relevant to that activity. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Expenditure on charitable activities includes the costs directly relating to the objectives of the charity and includes the cost of supporting charitable activities and projects.

### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

### 1.7 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### 1.8 Financial instruments

The Brook Partners Charitable Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in The Brook Partners Charitable Trust's balance sheet when The Brook Partners Charitable Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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# THE BROOK PARTNERS CHARITABLE TRUST

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### **1.9 Critical accounting estimates and areas of judgement**

In the application of The Brook Partners Charitable Trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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## THE BROOK PARTNERS CHARITABLE TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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<b>2.</b>	<b>Investment Income</b>	<b>2022</b>	<b>2021</b>
		£	£
	Bank Interest	1	2
		1	2
<b>3.</b>	<b>Donations</b>	<b>2022</b>	<b>2021</b>
		£	£
	Donations received	165,000	-
	Gift aid receivable	37,500	10,000
		202,500	10,000
<b>4.</b>	<b>Grants</b>	<b>2022</b>	<b>2021</b>
		£	£
	Friends of Chabad Canton	14,874	-
	United Synagogue	150,000	-
		164,874	-
<b>5.</b>	<b>Other Expenditure</b>	<b>2022</b>	<b>2021</b>
		£	£
	Accountancy	2,316	3,034
	Bank Charges	90	40
		2,406	3,074

Included in accountancy is the independent examination fee of £1,822 and tax advisory fee of £494, inclusive of VAT.

The charity has no employees (2021: none) and as such has no employees earning more than £60,000 (2021: none).

<b>6.</b>	<b>Creditors: Amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
		£	£
	Accruals	5,014	5,182
		5,014	5,182

#### **7. Related Party Transactions**

During the year no trustee expenses were incurred. No Trustee received, nor waived any emoluments (2021: £nil)

The Charity received unconditional donations during the year of £165,000 from Mr E Bernerd (2021: £Nil).

**THE BROOK PARTNERS CHARITABLE TRUST**

England & Wales - Charity number 1094956

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# Accounts

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Charity Registration No. 1094956

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**THE BROOK PARTNERS CHARITABLE TRUST**

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TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

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# THE BROOK PARTNERS CHARITABLE TRUST

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## THE BROOK PARTNERS CHARITABLE TRUST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND TRUSTEES FOR THE YEAR ENDED 30 JUNE 2021

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<b>Charity registration number</b>	1094956
<b>Trustees</b>	Mr W N Hugill Ms T J Bernerd Mr E Bernerd
<b>Registered office</b>	50 Hans Crescent 6 <sup>th</sup> Floor London SW1X 0NA
<b>Independent examiner</b>	Mrs H Rumsey, FCA Ensors Accountants LLP Connexions 159 Princes Street Ipswich Suffolk IP1 1QJ
<b>Bankers</b>	The Bank of East Asia Limited London Branch 75 Shaftesbury Avenue London W1D 5BB

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# THE BROOK PARTNERS CHARITABLE TRUST

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

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The trustees present their report and accounts for the year ended 30 June 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

### **Constitution**

The Brook Partners Charitable Trust is a Registered Charity governed by the Trust Deed dated 24 July 2002, Charity Number 1094956.

The Charity changed its name from The Brook Charitable Trust to The Brook Partners Charitable Trust on 26 November 2002.

### **Objects**

The charity's objectives are specifically restricted to the following:

- To make donations to Charitable Institutions and for Charitable purposes, in any part of the World, at such time and manner at the absolute discretion of the Trustees
- To consider that Charities and Charitable purposes associated with research work should be the principal beneficiaries

### **Public Benefit**

The Trustees are aware of the Charity Commission's guidance in relation to delivering public benefit. The Trustees consider that they are fulfilling the requirements to deliver a public benefit.

### **Structure, governance and management**

The trustees meet approximately three times during the year. A chairman is appointed by the Trustees to manage the day-to-day operations of the Charity.

### **Review of the Year**

The primary objective of the Trust is to make donations to Charitable Institutions and for charitable purposes. In carrying out this function, the Trustees meet 3 times a year and carry out research to concentrate on providing grants to projects or institutions which meet their objectives. This year no grants were awarded.

### **Financial Review of the Period**

During the year The Brook Partners Charitable Trust received donations of £Nil (2020: £40,000) and claimed gift aid of £10,000 (2020: £Nil) with £10,000 (2020: £Nil) being a debtor at the year-end. Grants were paid to Nil (2020: 2) organisations during the year with a total value of £Nil (2020: £37,885). At the year end the Charity had reserves of £9,066 (2020: £2,138).

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# THE BROOK PARTNERS CHARITABLE TRUST

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## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2021

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### **Risk Management**

The Trustees have assessed the major risks to which the charity is exposed, in particular, those related to the operations and finances of the Trust and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Appointment of Trustees**

Where a vacancy exists for a Trustee, the remaining Trustees seek to appoint an individual with skills and experience which will be of benefit to the charity.

### **Investment Policy**

Under the Trust Deed, the Charity has the power to make any investment which the Trustees see fit.

### **Reserves Policy and Going Concern**

The Charity aims to distribute all its income by way of grants and therefore holds minimal reserves. Any reserves accumulated are to be used in future periods for grants as the Trustees see fit. At 30 June 2021, the Charity had reserves of £9,066 (2020: £2,138) for future grant making. All reserves held are unrestricted.

### **Trustees responsibilities in relation to the financial statements**

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 29 April 2022 and signed on its behalf, by:

Mr E Bernerd  
Chairman

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## THE BROOK PARTNERS CHARITABLE TRUST

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### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BROOK PARTNERS CHARITABLE TRUST FOR THE YEAR ENDED 30 JUNE 2021

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I report to the trustees on my examination of the accounts of The Brook Partners Charitable Trust for the year ended 30 June 2021.

#### **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 Charity'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 giving me cause to believe that in any material respect:

- (i) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) the accounts do 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.

Mrs H Rumsey FCA  
Ensors Accountants LLP

Connexions  
159 Princes Street  
Ipswich  
Suffolk  
IP1 1QJ

Dated: 29 April 2022

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## THE BROOK PARTNERS CHARITABLE TRUST

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### STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account) FOR THE YEAR ENDED 30 JUNE 2021

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	Note	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME FROM</b>			
Investments	2	2	8
Donations	3	10,000	40,000
<b>TOTAL INCOME</b>		10,002	40,008
<b>EXPENDITURE</b>			
<i>Expenditure on charitable activities:</i>			
Grants	4	-	37,885
Other Expenditure	5	3,074	2,672
<b>TOTAL EXPENDITURE</b>		3,074	40,557
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR – NET INCOME / (EXPENDITURE) FOR THE YEAR</b>		6,928	(549)
<i>Total funds at 1 July 2020</i>		2,138	2,687
<b>TOTAL FUNDS AT 30 June 2021</b>		9,066	2,138

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is unrestricted and derives from continuing activities.

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## THE BROOK PARTNERS CHARITABLE TRUST

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### BALANCE SHEET AS AT 30 JUNE 2021

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	Note	2021		2020	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank					
		1,000		1,000	
		3,248		3,736	
		<u>4,248</u>		<u>4,736</u>	
Gift aid debtor		10,000		-	
			<u>14,248</u>		<u>4,736</u>
 <b>LIABILITIES:</b> creditors falling due within one year					
	<b>6</b>	<u>5,182</u>		<u>2,598</u>	
			(5,182)		(2,598)
 <b>NET ASSETS</b>					
			<u>9,066</u>		<u>2,138</u>
 <b>TOTAL UNRESTRICTED FUNDS</b>					
			<u>9,066</u>		<u>2,138</u>

The accounts were approved by the Trustees on 29 April 2022

Mr E Bernerd  
Chairman

The notes on pages 7 to 10 form part of these financial statements.

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# THE BROOK PARTNERS CHARITABLE TRUST

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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### 1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice for Charities [FRS102]. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities Statement Of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland [FRS102] rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

#### 1.2 Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

#### 1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future as the charity has positive reserves at the year end and future grants will only be committed if further donations are received. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.4 Incoming resources

Incoming resources such as gifts and donations are included in the statement of financial activities when the charity has entitlement to the funds, receipt is probable and the amount can be measured with sufficient reliability.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation and is shown within donation income.

Investment income is included within the accounts when receivable.

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# THE BROOK PARTNERS CHARITABLE TRUST

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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### 1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs relevant to that activity. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Expenditure on charitable activities includes the costs directly relating to the objectives of the charity and includes the cost of supporting charitable activities and projects.

### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

### 1.7 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### 1.8 Financial instruments

The Brook Partners Charitable Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in The Brook Partners Charitable Trust's balance sheet when The Brook Partners Charitable Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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# THE BROOK PARTNERS CHARITABLE TRUST

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### **1.9 Critical accounting estimates and areas of judgement**

In the application of The Brook Partners Charitable Trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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## THE BROOK PARTNERS CHARITABLE TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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<b>2. Investment Income</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank Interest	2	8
	<u>2</u>	<u>8</u>
<b>3. Donations</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donation received	-	40,000
Gift aid receivable	10,000	-
	<u>10,000</u>	<u>40,000</u>
<b>4. Grants</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Momentum	-	385
CoJit	-	37,500
	<u>-</u>	<u>37,885</u>
<b>5. Other Expenditure</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accountancy	3,034	2,632
Bank Charges	40	40
	<u>3,074</u>	<u>2,602</u>

Included in accountancy is the independent examination fee of £2,136 and tax advisory fee of £582 for the current year, inclusive of VAT.

The charity has no employees (2020: none) and as such has no employees earning more than £60,000 (2020: none).

<b>6. Creditors: Amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	5,182	2,598
	<u>5,182</u>	<u>2,598</u>

#### **7. Related Party Transactions**

During the year no trustee expenses were incurred. No Trustee received, nor waived any emoluments (2020: £nil)

The Charity did receive unconditional donations during the year of £Nil (2020: £40,000) from Mr E Bernerd.