

BRAMPTON CHARITABLE TRUST

England & Wales · Charity number 1149526

Details

Status Registered

Legal form Trust

Registered 2012-10-29

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

Contact

Address 1 Regal Lane
Primrose Hill
London
NW1 7TH

Phone 02082035025

Email admin@bramptoncollege.com

Website www.bramptoncollege.com

Activities

Objects: THE TRUSTEES SHALL HOLD THE TRUST INCOME UPON TRUST TO APPLY IT FOR THE BENEFIT OR IN FURTHERANCE OF SUCH CHARITABLE PURPOSES , CHARITABLE INSTITUTIONS OR CHARITABLE FOUNDATIONS IN UNITED KINGDOM OR ELSEWHERE AS THE TRUSTEES MAY FROM TIME TO TIME DECIDE AND IT IS HEREBY DECLARED THAT THE WORD "CHARITABLE" HAS THE MEANING ASSIGNED THERETO BY THE LAW FOR THE TIME BEING IN FORCE IN ENGLAND AND WALES.

Activities: To apply the capital and income of the Trust Fund towards such charitable institution or institutions as the Trustees shall in their absolute discretion determine.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- Throughout London

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-07-31 | £100,889 | £100,239 | - | - |
| 2024-07-31 | £100,359 | £101,191 | - | - |
| 2023-07-31 | £131,497 | £130,617 | - | - |
| 2022-07-31 | £129,266 | £131,633 | - | - |
| 2021-07-31 | £104,624 | £130,718 | - | - |
| 2020-07-31 | £42,643 | £137,602 | - | - |

Trustees

| Name | Role | Appointed |
|------------------------|-------|------------|
| BERNARD CANETTI | Chair | 2012-07-17 |
| PAMELA CANETTI | | 2012-07-17 |
| Raphael David Canetti | | 2019-09-02 |
| Sophie Dora Canetti | | 2019-09-02 |

BRAMPTON CHARITABLE TRUST

England & Wales - Charity number 1149526

Accounts

Charity registration number 1149526 (England and Wales)

BRAMPTON CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

BRAMPTON CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| Trustees | Mr Bernard Canetti Mrs Pamela Canetti Ms Sophie Canetti Mr Raphael Canetti |
| Charity number (England and Wales) | 1149526 |
| Principal address | 1 Regal Lane Primrose Hill London NW1 7TH |
| Independent examiner | James Cresswell BSc, ACMA |

BRAMPTON CHARITABLE TRUST

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BRAMPTON CHARITABLE TRUST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JULY 2025

The trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The object of the charity is to apply the capital and income of the Trust Fund towards such charitable institution or institutions as the Trustees shall in their absolute discretion determine. Donations are received by Brampton Charitable Trust and donations are then made to a variety of UK and International Registered Charities, in accordance with the Trust's current aims. There have been no changes in objects or policies during the period, and no changes are anticipated in the future.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Achievements and performance

The performance of the Charity in the year is detailed on Page 3 of the Accounts. The charity has continued to make grants to various institutions in accordance with its objectives.

Financial review

It is the policy of the Trustees to maintain free reserves at a level which is considered adequate to provide sufficient funds to cover ongoing management and administration costs and to be in a position to respond to applications for grants as and when they may arise. At the year end the charity held free reserves of £2,345 (2024: £1,695).

The trustees continue to hold the capital and interest of the the trust fund to pay or apply the whole thereof for charitable purposes, charitable institutions or charitable foundations or individuals in such a manner and in such proportions as the trustees may from time to time in their absolute and uncontrolled discretion determine.

Structure, governance and management

The Charity was formed under a Trust Deed dated 11 July 2012. The Trustees administer the Charity on a day to day basis making whatever decisions they consider necessary to enable it to meet its objectives.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Bernard Canetti
Mrs Pamela Canetti
Ms Sophie Canetti
Mr Raphael Canetti

The trustees report was approved by the Board of Trustees.

Mr Bernard Canetti

Trustee

Dated: 27 May 2026

BRAMPTON CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRAMPTON CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of Brampton Charitable Trust (the charity) for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

James Cresswell BSc, ACMA

27 May 2026

BRAMPTON CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 JULY 2025

| | Notes | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|-------|------------------------------------|------------------------------------|
| Income from: | | | |
| Donations and legacies | 2 | 100,889 | 100,359 |
| Total income | | 100,889 | 100,359 |
| Expenditure on: | | | |
| Charitable activities | 3 | 100,239 | 101,191 |
| Total expenditure | | 100,239 | 101,191 |
| Net income/(expenditure) and movement in funds | | 650 | (832) |
| Reconciliation of funds: | | | |
| Fund balances at 1 August 2024 | | 1,695 | 2,527 |
| Fund balances at 31 July 2025 | | 2,345 | 1,695 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BRAMPTON CHARITABLE TRUST

BALANCE SHEET

AS AT 31 JULY 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---------------------------------|-------|--------------|--------------|--------------|--------------|
| Current assets | | | | | |
| Cash at bank and in hand | | 2,345 | | 1,695 | |
| | | <u>2,345</u> | | <u>1,695</u> | |
| Net current assets | | | 2,345 | | 1,695 |
| | | | <u>2,345</u> | | <u>1,695</u> |
| The funds of the charity | | | | | |
| Unrestricted funds | 9 | | 2,345 | | 1,695 |
| | | | <u>2,345</u> | | <u>1,695</u> |
| | | | <u>2,345</u> | | <u>1,695</u> |

The financial statements were approved by the trustees on 27 May 2026

Mr Bernard Canetti
Trustee

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Brampton Charitable Trust is an unincorporated charity registered in the United Kingdom.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of the financial activities to which it relates.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|------------------------------------|------------------------------------|
| Donations and gifts | 100,889 | 100,359 |

3 Charitable activities

| | 2025 £ | 2024 £ |
|--|----------------|----------------|
| Grant funding of activities (see note 4) | 100,149 | 101,110 |
| Support costs (see note 5) | 90 | 81 |
| | <u>100,239</u> | <u>101,191</u> |

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

4 Grants payable

| | 2025 | 2024 |
|--------------------------------------|----------------|----------------|
| | £ | £ |
| Grants to institutions: | | |
| Environmental | | |
| Global Returns Project | 22,000 | 22,000 |
| Client Earth | 10,000 | 10,000 |
| The Rivers Trust | 3,000 | 3,000 |
| Cool Earth | 3,000 | 5,000 |
| Compassion in World Farming | 3,000 | 3,000 |
| 1% for the Planet | 2,327 | 2,465 |
| Rewilding Europe | - | 5,000 |
| Wilderness Foundation | - | 2,500 |
| The Woodland Trust | - | 2,000 |
| Spiritual | | |
| Or Halev | 22,000 | 13,500 |
| HaMakom | 10,000 | 8,500 |
| Community | | |
| Family Action | 3,000 | 2,000 |
| Health and Welfare | | |
| Leukemia UK | 2,000 | - |
| Charlie Waller Trust | - | 3,000 |
| Protection of Minority Rights | | |
| Campaign Against Antisemitism | 5,000 | 4,000 |
| Survival International | - | 5,000 |
| Humanitarian | | |
| Razom (Ukraine) | 5,000 | - |
| We Are All Be'eri | 3,000 | - |
| Chance for Nepal | 2,250 | 2,000 |
| Water Aid | - | 3,000 |
| Other < £2,000 | 4,573 | 5,145 |
| | <u>100,149</u> | <u>101,110</u> |

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

5 Support costs

| | 2025 £ | 2024 £ |
|--------------------------------------|-----------|-----------|
| Bank charges (Charitable activities) | 90 | 81 |
| | <u>90</u> | <u>81</u> |

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Unrestricted funds

| | At 1 August 2024 £ | Incoming resources £ | Resources expended £ | At 31 July 2025 £ |
|-----------------------|-----------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| General funds | <u>1,695</u> | <u>100,889</u> | <u>(100,239)</u> | <u>2,345</u> |
| Previous year: | At 1 August 2023 £ | Incoming resources £ | Resources expended £ | At 31 July 2024 £ |
| General funds | <u>2,527</u> | <u>100,359</u> | <u>(101,191)</u> | <u>1,695</u> |

10 Related party transactions

Donations of £100,000 (2024: £100,000) were received from Brampton Educational Services Limited, a Company in which some of the Trustees are Directors.

Donations of £nil (2024: £nil) were received from some of the Trustees during the year.

BRAMPTON CHARITABLE TRUST

England & Wales - Charity number 1149526

Accounts

Charity registration number 1149526 (England and Wales)

BRAMPTON CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

BRAMPTON CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

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|---|---|
| Trustees | Mr Bernard Canetti Mrs Pamela Canetti Ms Sophie Canetti Mr Raphael Canetti |
| Charity number (England and Wales) | 1149526 |
| Principal address | 1 Regal Lane Primrose Hill London NW1 7TH |
| Independent examiner | James Cresswell BSc, ACMA |

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BRAMPTON CHARITABLE TRUST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JULY 2024

The trustees present their annual report and financial statements for the year ended 31 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The object of the charity is to apply the capital and income of the Trust Fund towards such charitable institution or institutions as the Trustees shall in their absolute discretion determine. Donations are received by Brampton Charitable Trust and donations are then made to a variety of UK and International Registered Charities, in accordance with the Trust's current aims. There have been no changes in objects or policies during the period, and no changes are anticipated in the future.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Achievements and performance

The performance of the Charity in the year is detailed on Page 3 of the Accounts. The charity has continued to make grants to various institutions in accordance with its objectives.

Financial review

It is the policy of the Trustees to maintain free reserves at a level which is considered adequate to provide sufficient funds to cover ongoing management and administration costs and to be in a position to respond to applications for grants as and when they may arise. At the year end the charity held free reserves of £1,695 (2023: £2,527).

The trustees continue to hold the capital and interest of the the trust fund to pay or apply the whole thereof for charitable purposes, charitable institutions or charitable foundations or individuals in such a manner and in such proportions as the trustees may from time to time in their absolute and uncontrolled discretion determine.

Structure, governance and management

The Charity was formed under a Trust Deed dated 11 July 2012. The Trustees administer the Charity on a day to day basis making whatever decisions they consider necessary to enable it to meet its objectives.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Bernard Canetti
Mrs Pamela Canetti
Ms Sophie Canetti
Mr Raphael Canetti

The trustees report was approved by the Board of Trustees.

Mr Bernard Canetti

Trustee

Dated: 29 May 2025

BRAMPTON CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRAMPTON CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of Brampton Charitable Trust (the charity) for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

James Cresswell BSc, ACMA

29 May 2025

BRAMPTON CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2024

| | Notes | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|-------|------------------------------------|------------------------------------|
| Income from: | | | |
| Donations and legacies | 2 | 100,359 | 131,497 |
| Total income | | 100,359 | 131,497 |
| Expenditure on: | | | |
| Charitable activities | 3 | 101,191 | 130,617 |
| Total expenditure | | 101,191 | 130,617 |
| Net income/(expenditure) and movement in funds | | (832) | 880 |
| Reconciliation of funds: | | | |
| Fund balances at 1 August 2023 | | 2,527 | 1,647 |
| Fund balances at 31 July 2024 | | 1,695 | 2,527 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BRAMPTON CHARITABLE TRUST

BALANCE SHEET

AS AT 31 JULY 2024

| | Notes | 2024 £ | £ | 2023 £ | £ |
|---------------------------------|-------|--------------|--------------|--------------|--------------|
| Current assets | | | | | |
| Cash at bank and in hand | | 1,695 | | 2,527 | |
| | | <u>1,695</u> | | <u>2,527</u> | |
| Net current assets | | | 1,695 | | 2,527 |
| | | | <u>1,695</u> | | <u>2,527</u> |
| The funds of the charity | | | | | |
| Unrestricted funds | 9 | | 1,695 | | 2,527 |
| | | | <u>1,695</u> | | <u>2,527</u> |
| | | | <u>1,695</u> | | <u>2,527</u> |

The financial statements were approved by the trustees on 29 May 2025

Mr Bernard Canetti
Trustee

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

Charity information

Brampton Charitable Trust is an unincorporated charity registered in the United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of the financial activities to which it relates.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

(Continued)

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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---------------------|------------------------------------|------------------------------------|
| Donations and gifts | 100,359 | 131,497 |

3 Charitable activities

| | 2024 £ | 2023 £ |
|--|----------------|----------------|
| Grant funding of activities (see note 4) | 101,110 | 130,560 |
| Support costs (see note 5) | 81 | 57 |
| | <u>101,191</u> | <u>130,617</u> |

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

4 Grants payable

| | 2024 | 2023 |
|--------------------------------------|---------|---------|
| | £ | £ |
| Grants to institutions: | | |
| Environmental | | |
| Global Returns Project | 22,000 | - |
| Client Earth | 10,000 | 10,000 |
| Cool Earth | 5,000 | 5,000 |
| Rewilding Europe | 5,000 | 5,000 |
| Compassion in World Farming | 3,000 | 3,000 |
| The Rivers Trust | 3,000 | 3,000 |
| Wilderness Foundation | 2,500 | 3,000 |
| 1% for the Planet | 2,465 | 2,796 |
| The Woodland Trust | 2,000 | 3,000 |
| 350.org | - | 10,000 |
| WWF | - | 10,000 |
| Sea Shepherd Conservation Society | - | 5,939 |
| Greenpeace Environmental Trust | - | 5,000 |
| | | |
| Spiritual | | |
| Or Halev | 13,500 | 12,200 |
| HaMakom | 8,500 | 8,600 |
| | | |
| Community | | |
| Family Action | 2,000 | 6,000 |
| FareShare | - | 3,000 |
| Jewish Care | - | 3,000 |
| | | |
| Mental Health | | |
| Charlie Waller Trust | 3,000 | 3,000 |
| Young Minds | - | 3,150 |
| | | |
| Protection of Minority Rights | | |
| Survival International | 5,000 | 3,000 |
| Campaign Against Antisemitism | 4,000 | 3,000 |
| | | |
| Humanitarian | | |
| Water Aid | 3,000 | 5,000 |
| Chance for Nepal | 2,000 | 1,750 |
| United 24 | - | 5,000 |
| The Royal Portfolio | - | 2,500 |
| Earthquake DEC Appeal | - | 2,045 |
| | | |
| Other < £2,000 | 5,145 | 3,580 |
| | <hr/> | <hr/> |
| | 101,110 | 130,560 |

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

5 Support costs

| | 2024 £ | 2023 £ |
|--------------------------------------|-----------|-----------|
| Bank charges (Charitable activities) | 81 | 57 |
| | <u>81</u> | <u>57</u> |

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Unrestricted funds

| | At 1 August 2023 £ | Incoming resources £ | Resources expended £ | At 31 July 2024 £ |
|-----------------------|-----------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| General funds | <u>2,527</u> | <u>100,359</u> | <u>(101,191)</u> | <u>1,695</u> |
| Previous year: | At 1 August 2022 £ | Incoming resources £ | Resources expended £ | At 31 July 2023 £ |
| General funds | <u>1,647</u> | <u>131,497</u> | <u>(130,617)</u> | <u>2,527</u> |

10 Related party transactions

Donations of £100,000 (2023: £130,000) were received from Brampton Educational Services Limited, a Company in which some of the Trustees are Directors.

Donations of £nil (2023: £100) were received from some of the Trustees during the year.

BRAMPTON CHARITABLE TRUST

England & Wales - Charity number 1149526

Accounts

Charity registration number 1149526

BRAMPTON CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

BRAMPTON CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|---|
| Trustees | Mr Bernard Canetti Mrs Pamela Canetti Ms Sophie Canetti Mr Raphael Canetti |
| Charity number | 1149526 |
| Principal address | 1 Regal Lane Primrose Hill London NW1 7TH |
| Independent examiner | James Cresswell BSc, ACMA |

BRAMPTON CHARITABLE TRUST

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BRAMPTON CHARITABLE TRUST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JULY 2023

The trustees present their annual report and financial statements for the year ended 31 July 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The object of the charity is to apply the capital and income of the Trust Fund towards such charitable institution or institutions as the Trustees shall in their absolute discretion determine. Donations are received by Brampton Charitable Trust and donations are then made to a variety of UK and International Registered Charities, in accordance with the Trust's current aims. There have been no changes in objects or policies during the period, and no changes are anticipated in the future.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Achievements and performance

The performance of the Charity in the year is detailed on Page 3 of the Accounts. The charity has continued to make grants to various institutions in accordance with its objectives.

Financial review

It is the policy of the Trustees to maintain free reserves at a level which is considered adequate to provide sufficient funds to cover ongoing management and administration costs and to be in a position to respond to applications for grants as and when they may arise. At the year end the charity held free reserves of £2,527 (2022: £1,647).

The trustees continue to hold the capital and interest of the the trust fund to pay or apply the whole thereof for charitable purposes, charitable institutions or charitable foundations or individuals in such a manner and in such proportions as the trustees may from time to time in their absolute and uncontrolled discretion determine.

Structure, governance and management

The Charity was formed under a Trust Deed dated 11 July 2012. The Trustees administer the Charity on a day to day basis making whatever decisions they consider necessary to enable it to meet its objectives.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Bernard Canetti
Mrs Pamela Canetti
Ms Sophie Canetti
Mr Raphael Canetti
Mr Michael Gerald Freedman (Deceased 10 June 2023)

The trustees report was approved by the Board of Trustees.

Mr Bernard Canetti
Trustee
Dated: 30 May 2024

BRAMPTON CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRAMPTON CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of Brampton Charitable Trust (the charity) for the year ended 31 July 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

James Cresswell BSc, ACMA

Dated: 30 May 2024

BRAMPTON CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2023

| | Notes | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---|-------|------------------------------------|------------------------------------|
| Income from: | | | |
| Donations and legacies | 2 | 131,497 | 129,266 |
| Charitable activities | 3 | 130,617 | 131,633 |
| Net income/(expenditure) and movement in funds | | 880 | (2,367) |
| Reconciliation of funds: | | | |
| Fund balances at 1 August 2022 | | 1,647 | 4,014 |
| Fund balances at 31 July 2023 | | <u>2,527</u> | <u>1,647</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BRAMPTON CHARITABLE TRUST

BALANCE SHEET

AS AT 31 JULY 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---------------------------------|-------|-------------------|-------------------|-------------------|-------------------|
| Current assets | | | | | |
| Cash at bank and in hand | | 2,527 | | 1,647 | |
| | | <u> </u> | | <u> </u> | |
| Net current assets | | | 2,527 | | 1,647 |
| | | | <u> </u> | | <u> </u> |
| The funds of the charity | | | | | |
| Unrestricted funds | | | 2,527 | | 1,647 |
| | | | <u> </u> | | <u> </u> |
| | | | 2,527 | | 1,647 |
| | | | <u> </u> | | <u> </u> |

The financial statements were approved by the trustees on 30 May 2024

Mr Bernard Canetti
Trustee

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

Charity information

Brampton Charitable Trust is an unincorporated charity registered in the United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of the financial activities to which it relates.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

(Continued)

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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---------------------|------------------------------------|------------------------------------|
| Donations and gifts | 131,497 | 129,266 |

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

3 Charitable activities

| | 2023 £ | 2022 £ |
|--|----------------|----------------|
| Grant funding of activities (see note 4) | 130,560 | 131,633 |
| Support costs (see note 5) | 57 | - |
| | <u>130,617</u> | <u>131,633</u> |

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

4 Grants payable

| | 2023 | 2022 |
|--------------------------------------|----------------|----------------|
| | £ | £ |
| Grants to institutions: | | |
| Environmental | | |
| 350.org | 10,000 | 10,000 |
| ClientEarth | 10,000 | 10,100 |
| WWF | 10,000 | 7,500 |
| Sea Shepherd Conservation Society | 5,939 | 5,342 |
| Cool Earth | 5,000 | 5,000 |
| Greenpeace Environmental Trust | 5,000 | 5,000 |
| Rewilding Europe | 5,000 | 5,000 |
| Compassion in World Farming | 3,000 | 3,000 |
| The Rivers Trust | 3,000 | 3,000 |
| The Woodland Trust | 3,000 | 3,000 |
| Wilderness Foundation | 3,000 | 3,000 |
| 1% for the Planet | 2,796 | - |
| Herts and Middlesex Wildlife Trust | 500 | 3,000 |
| Spiritual | | |
| Or Halev | 12,200 | 12,000 |
| HaMakom | 8,600 | 8,000 |
| Plum Village | - | 3,000 |
| Community | | |
| Family Action | 6,000 | 6,000 |
| FareShare | 3,000 | 3,000 |
| Jewish Care | 3,000 | 3,000 |
| Mental Health | | |
| Young Minds | 3,150 | 3,000 |
| Charlie Waller Trust | 3,000 | 3,000 |
| Protection of Minority Rights | | |
| Campaign Against Antisemitism | 3,000 | 3,000 |
| Survival International | 3,000 | 3,000 |
| Humanitarian | | |
| United 24 | 5,000 | - |
| Water Aid | 5,000 | 7,500 |
| The Royal Portfolio | 2,500 | - |
| Earthquake DEC Appeal | 2,045 | - |
| Ukraine DEC Appeal | 2,000 | 9,554 |
| Chance for Nepal | 1,750 | 1,500 |
| Other < £1,000 | 1,081 | 3,137 |
| | <u>130,560</u> | <u>131,633</u> |

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

5 Support costs

| | 2023 £ | 2022 £ |
|--------------------------------------|-----------|-----------|
| Bank charges (Charitable activities) | 57 | - |
| | <u>57</u> | <u>-</u> |

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Unrestricted funds

| | At 1 August 2022 £ | Incoming resources £ | Resources expended £ | At 31 July 2023 £ |
|-----------------------|-----------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| General funds | <u>1,647</u> | <u>131,497</u> | <u>(130,617)</u> | <u>2,527</u> |
| Previous year: | At 1 August 2021 £ | Incoming resources £ | Resources expended £ | At 31 July 2022 £ |
| General funds | <u>4,014</u> | <u>129,266</u> | <u>(131,633)</u> | <u>1,647</u> |

10 Related party transactions

Donations of £130,000 (2022: £127,000) were received from Brampton Educational Services Limited, a Company in which some of the Trustees are Directors.

Donations of £100 (2022: £300) were received from some of the Trustees during the year.

BRAMPTON CHARITABLE TRUST

England & Wales - Charity number 1149526

Accounts

Charity registration number 1149526

BRAMPTON CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

BRAMPTON CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr Michael Gerald Freedman
Mr Bernard Canetti
Mrs Pamela Canetti
Ms Sophie Canetti
Mr Raphael Canetti

Charity number 1149526

Principal address 1 Regal Lane
Primrose Hill
London
NW1 7TH

Independent examiner James Cresswell

BRAMPTON CHARITABLE TRUST

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BRAMPTON CHARITABLE TRUST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JULY 2022

The trustees present their annual report and financial statements for the year ended 31 July 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The object of the charity is to apply the capital and income of the Trust Fund towards such charitable institution or institutions as the Trustees shall in their absolute discretion determine. Donations are received and a number of mainly small value donations were made to a variety of UK and International Registered Charities. There have been no changes in objects or policies during the period, and no changes are anticipated in the future.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Achievements and performance

The performance of the Charity in the year is detailed on Page 3 of the Accounts. The charity has continued to make grants to various institutions in accordance with its objectives.

Financial review

It is the policy of the Trustees to maintain free reserves at a level which is considered adequate to provide sufficient funds to cover ongoing management and administration costs and to be in a position to respond to applications for grants as and when they may arise. At the year end the charity held free reserves of £1,647 (2021: £4,014).

The trustees continue to hold the capital and interest of the the trust fund to pay or apply the whole thereof for charitable purposes, charitable institutions or charitable foundations or individuals in such a manner and in such proportions as the trustees may from time to time in their absolute and uncontrolled discretion determine.

Structure, governance and management

The Charity was formed under a Trust Deed dated 11 July 2012. The Trustees administer the Charity on a day to day basis making whatever decisions they consider necessary to enable it to meet its objectives.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Michael Gerald Freedman
Mr Bernard Canetti
Mrs Pamela Canetti
Ms Sophie Canetti
Mr Raphael Canetti

The trustees report was approved by the Board of Trustees.

Mr Bernard Canetti

Trustee

Dated: 31 May 2023

BRAMPTON CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRAMPTON CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of Brampton Charitable Trust (the charity) for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

James Cresswell

Dated: 31 May 2023

BRAMPTON CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2022

| | | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|--|-------|---------------------------------|---------------------------------|-------------------------------|--------------------|
| | Notes | | | | |
| Income from: | | | | | |
| Donations and legacies | 2 | 129,266 | 103,520 | 1,103 | 104,623 |
| Investments | 3 | - | 1 | - | 1 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Total income | | 129,266 | 103,521 | 1,103 | 104,624 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Expenditure on: | | | | | |
| Charitable activities | 4 | 131,633 | 129,615 | 1,103 | 130,718 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Net expenditure for the year/ Net movement in funds | | (2,367) | (26,094) | - | (26,094) |
| Fund balances at 1 August 2021 | | 4,014 | 30,108 | - | 30,108 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Fund balances at 31 July 2022 | | 1,647 | 4,014 | - | 4,014 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

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

All income and expenditure derive from continuing activities.

BRAMPTON CHARITABLE TRUST

BALANCE SHEET

AS AT 31 JULY 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|----------|-----------|--------------|----------------|--------------|
| Current assets | | | | | |
| Cash at bank and in hand | | 1,647 | | 9,014 | |
| Creditors: amounts falling due within one year | 8 | <u>-</u> | | <u>(5,000)</u> | |
| Net current assets | | | <u>1,647</u> | | <u>4,014</u> |
| Income funds | | | | | |
| Unrestricted funds | | | <u>1,647</u> | | <u>4,014</u> |
| | | | <u>1,647</u> | | <u>4,014</u> |

The financial statements were approved by the Trustees on 31 May 2023

Mr Bernard Canetti
Trustee

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

Charity information

Brampton Charitable Trust is an unincorporated charity registered in the United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of the financial activities to which it relates.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

(Continued)

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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

| | Unrestricted funds | Unrestricted funds | Restricted funds | Total |
|---------------------|---------------------------|--------------------|------------------|---------|
| | 2022 | 2021 | 2021 | 2021 |
| | £ | £ | £ | £ |
| Donations and gifts | 129,266 | 103,520 | 1,103 | 104,623 |

3 Investments

| | Total | Unrestricted funds |
|---------------------|--------------|--------------------|
| | 2022 | 2021 |
| | £ | £ |
| Interest receivable | - | 1 |

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

4 Charitable activities

| | 2022 | 2021 |
|--|-------------------|-------------------|
| | £ | £ |
| Grant funding of activities (see note 5) | 131,633 | 130,718 |
| | <u> </u> | <u> </u> |
| Analysis by fund | | |
| Unrestricted funds | 131,633 | 129,615 |
| Restricted funds | - | 1,103 |
| | <u> </u> | <u> </u> |

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

5 Grants payable

| | 2022 £ | 2021 £ |
|---|----------------|----------------|
| Grants to institutions: | | |
| ClientEarth | 10,100 | - |
| 350.org | 10,000 | - |
| WWF | 7,500 | 10,000 |
| Sea Shepherd Conservation Society | 5,342 | - |
| Greenpeace Environmental Trust | 5,000 | 4,000 |
| Rewilding Europe | 5,000 | - |
| Cool Earth | 5,000 | 5,000 |
| Wilderness Foundation | 3,000 | - |
| The Rivers Trust | 3,000 | - |
| The Woodland Trust | 3,000 | 3,000 |
| Herts and Middlesex Wildlife Trust | 3,000 | - |
| Compassion in World Farming | 3,000 | 3,000 |
| Tusk | - | 3,000 |
| | | |
| Or Halev | 12,000 | 12,000 |
| HaMakom | 8,000 | 8,000 |
| Plum Village | 3,000 | 3,000 |
| | | |
| Jewish Care | 3,000 | 12,500 |
| FareShare | 3,000 | - |
| Family Action | 6,000 | 10,000 |
| | | |
| Young Minds | 3,000 | 3,000 |
| Charlie Waller Trust | 3,000 | - |
| Place2Be | - | 3,000 |
| | | |
| Campaign Against Antisemitism | 3,000 | 3,000 |
| Survival International | 3,000 | - |
| Equal justice Initiative | - | 4,484 |
| | | |
| Ukraine DEC Appeal | 9,554 | - |
| Water Aid | 7,500 | 10,000 |
| British Asian Trust (Oxygen for India Appeal) | - | 10,000 |
| | | |
| Other < £3,000 | 4,637 | 23,734 |
| | <u>131,633</u> | <u>130,718</u> |

-

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

5 Grants payable **(Continued)**

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year.

8 Creditors: amounts falling due within one year

| | 2022 | 2021 |
|-----------------|-------------------|-------------------|
| | £ | £ |
| Other creditors | - | 5,000 |
| | <u> </u> | <u> </u> |

9 Related party transactions

Donations of £127,000 (2021: £103,000) were received from Brampton Educational Services Limited, a Company in which some of the Trustees are Directors.

Donations of £300 (2021: £Nil) were received from some of the Trustees during the year.

BRAMPTON CHARITABLE TRUST

England & Wales - Charity number 1149526

Accounts

Charity Registration No. 1149526

BRAMPTON CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

BRAMPTON CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|---|
| Trustees | Mr Michael Gerald Freedman Mr Bernard Canetti Mrs Pamela Canetti Ms Sophie Canetti Mr Raphael Canetti |
| Charity number | 1149526 |
| Principal address | High Carrs Barnet Lane Elstree Hertfordshire WD6 3QZ |
| Independent examiner | James Cresswell |

BRAMPTON CHARITABLE TRUST

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BRAMPTON CHARITABLE TRUST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JULY 2021

The trustees present their annual report and financial statements for the year ended 31 July 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The object of the charity is to apply the capital and income of the Trust Fund towards such charitable institution or institutions as the Trustees shall in their absolute discretion determine. Donations are received and a number of mainly small value donations were made to a variety of UK and International Registered Charities. There have been no changes in objects or policies during the period, and no changes are anticipated in the future.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Achievements and performance

The performance of the Charity in the year is detailed on Page 4 of the Accounts. The charity has continued to make grants to various institutions in accordance with its objectives.

Financial review

It is the policy of the Trustees to maintain free reserves at a level which is considered adequate to provide sufficient funds to cover ongoing management and administration costs and to be in a position to respond to applications for grants as and when they may arise. At the year end the charity held free reserves of £4,014 (2020: £30,108).

The trustees continue to hold the capital and interest of the the trust fund to pay or apply the whole thereof for charitable purposes, charitable institutions or charitable foundations or individuals in such a manner and in such proportions as the trustees may from time to time in their absolute and uncontrolled discretion determine.

Structure, governance and management

The Charity was formed under a Trust Deed dated 11 July 2012. The Trustees administer the Charity on a day to day basis making whatever decisions they consider necessary to enable it to meet its objectives.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Michael Gerald Freedman
Mr Bernard Canetti
Mrs Pamela Canetti
Ms Sophie Canetti
Mr Raphael Canetti

The trustees report was approved by the Board of Trustees.

Mr Bernard Canetti

Trustee

Dated: 23 May 2022

BRAMPTON CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRAMPTON CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of Brampton Charitable Trust (the charity) for the year ended 31 July 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

James Cresswell

Dated: 23 May 2022

BRAMPTON CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2021

| | | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total Unrestricted funds 2021 £ | Total Unrestricted funds 2020 £ |
|--|-------|------------------------------------|----------------------------------|--|--|
| | Notes | | | | |
| <u>Income from:</u> | | | | | |
| Donations and legacies | 2 | 103,520 | 1,103 | 104,623 | 42,500 |
| Investments | 3 | 1 | - | 1 | 143 |
| Total income | | <u>103,521</u> | <u>1,103</u> | <u>104,624</u> | <u>42,643</u> |
| <u>Expenditure on:</u> | | | | | |
| Charitable activities | 4 | <u>129,615</u> | <u>1,103</u> | <u>130,718</u> | <u>137,602</u> |
| Net expenditure for the year/ Net movement in funds | | (26,094) | - | (26,094) | (94,959) |
| Fund balances at 1 August 2020 | | <u>30,108</u> | - | <u>30,108</u> | <u>125,067</u> |
| Fund balances at 31 July 2021 | | <u><u>4,014</u></u> | <u><u>-</u></u> | <u><u>4,014</u></u> | <u><u>30,108</u></u> |

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

All income and expenditure derive from continuing activities.

BRAMPTON CHARITABLE TRUST

BALANCE SHEET

AS AT 31 JULY 2021

| | Notes | 2021 £ | £ | 2020 £ | £ |
|---|----------|----------------|--------------|-----------|---------------|
| Current assets | | | | | |
| Cash at bank and in hand | | 9,014 | | 30,108 | |
| Creditors: amounts falling due within one year | 9 | <u>(5,000)</u> | | <u>-</u> | |
| Net current assets | | | <u>4,014</u> | | <u>30,108</u> |
| Income funds | | | | | |
| Unrestricted funds | | | <u>4,014</u> | | <u>30,108</u> |
| | | | <u>4,014</u> | | <u>30,108</u> |

The financial statements were approved by the Trustees on 23 May 2022

Mr Bernard Canetti
Trustee

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

Charity information

Brampton Charitable Trust is an unincorporated charity registered in the United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 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. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of the financial activities to which it relates.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

(Continued)

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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds |
|---------------------|-----------------------|---------------------|---------|-----------------------|
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Donations and gifts | 103,520 | 1,103 | 104,623 | 42,500 |

3 Investments

| | Unrestricted funds | Unrestricted funds |
|---------------------|-----------------------|-----------------------|
| | 2021 | 2020 |
| | £ | £ |
| Interest receivable | 1 | 143 |

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

4 Charitable activities

| | 2021 £ | 2020 £ |
|--|----------------|----------------|
| Grant funding of activities (see note 5) | 130,718 | 137,508 |
| Share of support costs (see note 6) | - | 94 |
| | <u>130,718</u> | <u>137,602</u> |
| Analysis by fund | | |
| Unrestricted funds | 129,615 | 137,602 |
| Restricted funds | 1,103 | - |
| | <u>130,718</u> | <u>137,602</u> |

5 Grants payable

| | 2021 £ | 2020 £ |
|---------------------------------|----------------|----------------|
| Grants to institutions: | | |
| Quilliam | - | 3,000 |
| HaMakom | 8,000 | 10,500 |
| Wilderness Foundation | 4,000 | 3,000 |
| Jewish Care | 12,500 | 12,500 |
| Woodland Trust | 3,000 | 4,000 |
| Water Aid | 10,000 | 10,000 |
| Campaign Against Anti Semitism | 3,000 | 5,000 |
| Or Halev | 12,000 | 12,000 |
| Equal Justice initiative | 4,484 | 8,331 |
| Young Minds | 3,000 | 4,000 |
| Place2Be | 3,000 | 4,000 |
| Ikamva Labantu Charitable Trust | - | 5,000 |
| Family Action | 10,000 | 16,000 |
| Compassion in World Farming | 3,000 | 3,000 |
| Corona Care Challenge | - | 3,000 |
| WWF | 10,000 | 20,625 |
| Plum Village | 3,000 | - |
| TUSK | 3,000 | - |
| British Asian Trust | 10,000 | - |
| Cool Earth | 5,000 | - |
| Other < £3,000 | 23,734 | 13,552 |
| | <u>130,718</u> | <u>137,508</u> |

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021

5 Grants payable (Continued)

-

| 6 Support costs | 2021 £ | 2020 £ |
|---|-----------|-----------|
| Bank charges | - | 94 |
| | <u>-</u> | <u>94</u> |
| Analysed between Charitable activities | - | 94 |
| | <u>-</u> | <u>94</u> |

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

There were no employees during the year.

9 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|-----------------|--------------|-----------|
| Other creditors | 5,000 | - |
| | <u>5,000</u> | <u>-</u> |

10 Related party transactions

Donations of £103,000 (2020: £42,000) were received from Brampton Educational Services Limited, a Company in which some of the Trustees are Directors.

BRAMPTON CHARITABLE TRUST

England & Wales - Charity number 1149526

Accounts

Charity Registration No. 1149526

BRAMPTON CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020

BRAMPTON CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|-----------------------------|---|--|
| Trustees | Mr Michael Gerald Freedman Mr Bernard Canetti Mrs Pamela Canetti Ms Sophie Canetti Mr Raphael Canetti | (Appointed 2 September 2019) (Appointed 2 September 2019) |
| Charity number | 1149526 | |
| Principal address | High Carrs Barnet Lane Elstree Hertfordshire WD6 3QZ | |
| Independent examiner | Michael Wechsler | |

BRAMPTON CHARITABLE TRUST

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BRAMPTON CHARITABLE TRUST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JULY 2020

The trustees present their report and financial statements for the year ended 31 July 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The object of the charity is to apply the capital and income of the Trust Fund towards such charitable institution or institutions as the Trustees shall in their absolute discretion determine. Donations are received and a number of mainly small value donations were made to a variety of UK and International Registered Charities. There have been no changes in objects or policies during the period, and no changes are anticipated in the future.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Achievements and performance

The performance of the Charity in the year is detailed on Page 4 of the Accounts. The charity has continued to make grants to various institutions in accordance with its objectives.

Financial review

It is the policy of the Trustees to maintain free reserves at a level which is considered adequate to provide sufficient funds to cover ongoing management and administration costs and to be in a position to respond to applications for grants as and when they may arise. At the year end the charity held free reserves of £30,108 (2019: £125,067).

The trustees continue to hold the capital and interest of the the trust fund to pay or apply the whole thereof for charitable purposes, charitable institutions or charitable foundations or individuals in such a manner and in such proportions as the trustees may from time to time in their absolute and uncontrolled discretion determine.

Structure, governance and management

The Charity was formed under a Trust Deed dated 11 July 2012. The Trustees administer the Charity on a day to day basis making whatever decisions they consider necessary to enable it to meet its objectives.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Michael Gerald Freedman

Mr Bernard Canetti

Mrs Pamela Canetti

Ms Sophie Canetti

(Appointed 2 September 2019)

Mr Raphael Canetti

(Appointed 2 September 2019)

The trustees report was approved by the Board of Trustees.

Mr Bernard Canetti

Trustee

Dated: 11 February 2021

BRAMPTON CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRAMPTON CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of Brampton Charitable Trust (the charity) for the year ended 31 July 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Michael Wechsler

Dated: 23 February 2021

BRAMPTON CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2020

| | Notes | Unrestricted funds 2020 £ | Unrestricted funds 2019 £ |
|--|-------|------------------------------------|------------------------------------|
| <u>Income from:</u> | | | |
| Donations and legacies | 2 | 42,500 | 70,611 |
| Investments | 3 | 143 | 165 |
| Total income | | <u>42,643</u> | <u>70,776</u> |
| <u>Expenditure on:</u> | | | |
| Charitable activities | 4 | <u>137,602</u> | <u>79,788</u> |
| Net expenditure for the year/ Net movement in funds | | (94,959) | (9,012) |
| Fund balances at 1 August 2019 | | <u>125,067</u> | <u>134,079</u> |
| Fund balances at 31 July 2020 | | <u><u>30,108</u></u> | <u><u>125,067</u></u> |

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

All income and expenditure derive from continuing activities.

BRAMPTON CHARITABLE TRUST

BALANCE SHEET

AS AT 31 JULY 2020

| | Notes | 2020 £ | £ | 2019 £ | £ |
|--------------------------|-------|---------------|---------------|----------------|----------------|
| Current assets | | | | | |
| Cash at bank and in hand | | 30,108 | | 125,067 | |
| | | <u>30,108</u> | | <u>125,067</u> | |
| Net current assets | | | 30,108 | | 125,067 |
| | | | <u>30,108</u> | | <u>125,067</u> |
| Income funds | | | | | |
| Unrestricted funds | | | 30,108 | | 125,067 |
| | | | <u>30,108</u> | | <u>125,067</u> |
| | | | <u>30,108</u> | | <u>125,067</u> |

The financial statements were approved by the Trustees on 11 February 2021

Mr Bernard Canetti
Trustee

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2020

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 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. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of the financial activities to which it relates.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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.

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

| | Unrestricted funds | Unrestricted funds |
|---------------------|-------------------------------|-----------------------|
| | 2020 | 2019 |
| | £ | £ |
| Donations and gifts | 42,500 | 70,611 |
| | <u> </u> | <u> </u> |

3 Investments

| | Unrestricted funds | Unrestricted funds |
|---------------------|-------------------------------|-----------------------|
| | 2020 | 2019 |
| | £ | £ |
| Interest receivable | 143 | 165 |
| | <u> </u> | <u> </u> |

BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2020

4 Charitable activities

| | 2020 £ | 2019 £ |
|--|----------------|---------------|
| Grant funding of activities (see note 5) | 137,508 | 79,698 |
| Share of support costs (see note 6) | 94 | 90 |
| | <u>137,602</u> | <u>79,788</u> |

5 Grants payable

| | 2020 £ | 2019 £ |
|--------------------------------------|----------------|---------------|
| Grants to institutions: | | |
| Quilliam | 3,000 | 3,000 |
| HaMakom | 10,500 | 6,000 |
| Chance for Nepal | - | 3,000 |
| Wilderness Foundation | 3,000 | 3,500 |
| St Mungos | - | 5,000 |
| Zimbabwe a National Emergency (ZANE) | - | 2,000 |
| Jewish Care | 12,500 | 12,500 |
| Woodland Trust | 4,000 | 2,000 |
| UN Watch (USA) | - | 2,471 |
| Leukaemia UK | - | 2,000 |
| Water Aid | 10,000 | 6,000 |
| Noah's Ark | - | 2,696 |
| Cyclone Idai | - | 2,000 |
| Campaign Agianst Anti Semitism | 5,000 | 5,000 |
| Or Halev | 12,000 | 11,000 |
| Equal Justice initiative | 8,331 | 7,695 |
| Young Minds | 4,000 | - |
| Place2Be | 4,000 | - |
| Ikamva Labantu Charitable Trust | 5,000 | - |
| Family Action | 16,000 | - |
| Compassion in World Farming | 3,000 | - |
| Corona Care Challenge | 3,000 | - |
| WWF | 20,625 | - |
| Other < £3,000 | 13,552 | 3,836 |
| | <u>137,508</u> | <u>79,698</u> |

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BRAMPTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2020

| 6 Support costs | 2020 | 2019 |
|---|-------------|----------|
| | £ | £ |
| Bank charges | 94 | 90 |
| | — | — |
| | 94 | 90 |
| | ===== | ===== |
| Analysed between Charitable activities | 94 | 90 |
| | ===== | ===== |

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

There were no employees during the year.

9 Related party transactions

Donations of £42,000 (2019: £70,000) were received from Brampton Educational Services Limited, a Company in which some of the Trustees are Directors.