

The Brooking

England & Wales · Charity number 1155363

Details

Other names	Brooking Museum of Architectural Detail, THE BROOKING NATIONAL ARCHITECTURAL MUSEUM, THE BROOKING NATIONAL ARCHITECTURAL MUSEUM TRUST
Status	Registered
Legal form	CIO
Registered	2014-01-16
Register	View on the Charity Commission register

Contact

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The Brooking
Andover Road
Whitchurch
Hampshire
RG28 7RL

Phone
01256229128

Email
enquire@thebrooking.org.uk

Website
www.thebrooking.org.uk

Activities

Objects: THE OBJECTS OF THE ORGANISATION ARE TO ADVANCE THE EDUCATION OF THE PUBLIC AND PROFESSIONS IN THE FIELD OF ARCHITECTURE THROUGH THE BROOKING COLLECTION AND TO DEVELOP, PRESERVE AND MAINTAIN THE BROOKING COLLECTION FOR EDUCATIONAL AND MUSEUM PURPOSES.

Activities: In accordance with its constitution, the objects and activities of the charity is to advance the education of the public and professions in the field of architecture through The Brooking and to develop, preserve and maintain The Brooking for educational and museum purposes.

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£8,092	£130,763	-	-
2024-02-29	£10,291	£114,410	-	-
2023-02-28	£7,519	£203,886	-	-
2022-02-28	£2,366,987	£111,240	£2,400,252	0
2021-02-28	£182,746	£13,589	-	-

Trustees

Name	Role	Appointed
Professor Peter Charles Nicholas Stewart	Chair	2023-10-10
Emma Denness		2023-11-01
Esther Lily Crowther		2023-11-01
Ingrid Doris Petit		2024-02-01
Isabelle Taylor		2024-02-01
Jennifer Margaret Gibbs		2024-02-01
Julian McIntosh		2024-02-01
ROSEMARY HURTLEY		2021-01-31
Thomas Stuart John Hay		2023-11-01

The Brooking

England & Wales - Charity number 1155363

Accounts

REGISTERED CHARITY NUMBER: 1155363

**THE BROOKING
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

THE BROOKING

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FOR THE YEAR ENDED 28 FEBRUARY 2025**

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THE BROOKING

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

TRUSTEES

L Hockley
C O'Sullivan
R Hurtley
P C N Stewart
E Denness
E L Crowther
T S J Hay
J M Gibbs
J McIntosh
I D Petit
I Taylor

PRINCIPAL ADDRESS

The Brooking
Andover Road
Whitchurch
Hampshire
RG28 7RL

REGISTERED CHARITY NUMBER 1155363

THE BROOKING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of 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

Objectives and aims

- To advance the education of the public and the professions in the field of architecture.
- To develop, preserve and maintain the Brooking Collection for educational and museum purposes.

Public benefit

The trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in relation to public benefit.

Volunteers

The charity currently retains the part-time support of four volunteers (three in person and one mainly remote) who assist with the study and documentation of the collection. Trustees are wholly responsible for operational and administrative duties and ensure the charity is maintained on a day-to-day basis outside the grant project outlined in the following section.

The trustees continue to review and implement policies in support of the organisational model.

ACHIEVEMENTS AND PERFORMANCE

Much progress was made against the aims of the current development project, funded by the Villum Foundation. Major internal building work at the charity's premises released substantial additional space for the processing and storage of collection material. This permitted work to resume relocating the remaining portions of the collection from Charles Brooking's care to the Whitchurch building. Documentation and knowledge-capture activity (recording Mr Brooking's expert knowledge of the collection) continued successfully and was refined, with the adoption of a Content Management System.

Formal volunteer recruitment was launched and the volunteer team rose to four. Ms Anna Bishop (freelance collection manager) adopted lead responsibility for the development project. Work commenced to identify a freelance operations manager to meet a range of operational needs during the remainder of the project.

The trustees started the process of strategic planning for beyond the completion of the development project, guided by pro bono advice from professional consultants. Options were refined with a view to finalising a formal Strategic Plan for 2025-2030.

Work continued to build links with potential project partners and supportive external organisations and the loan of 68 objects to the Villum Window Collection's 'Wall of Windows' exhibit in Søborg, Denmark, was extended further.

THE BROOKING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

FINANCIAL REVIEW

Financial position

During the year, net expenditure was £122,671 (2024: £104,119). Funds carried forward as at the year-end were as follows:

General funds £14,785 (2024: £7,472)

Restricted funds:

- Villum Foundation - Main Grant £1,809,728 (2024: £1,941,115)
- Villum Foundation - Development Grant £152,582 (2024: £151,179)

Total funds £1,977,095 (2024: £2,099,766)

Reserves policy

The charity's non-restricted finances are summarised as income, expenses and outstanding loans. Income is generated by donations. Expenses are limited to professional services, limited trustee expenses and sundries. Loans to Charles Brooking and Susan Beardmore from activities mainly in 2012 were repaid during the year. Trustees continue to ensure that no costs are incurred beyond those included here and retains unrestricted reserves to ensure if project activities were to cease the property could be maintained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Brooking is a Charitable Incorporated Organisation whose only voting members are its charity trustees. It is governed by a constitution dated 9 December 2013. The liability of members and trustees is limited.

The trustees are involved in the running of the charity, regular review of risk, strategic planning and the oversight of a team of freelance consultants carrying out specific packages of work for the current development project.

Approved by order of the board of trustees on 22 September 2025 and signed on its behalf by:

PCN Stewart

P C N Stewart - Trustee

THE BROOKING

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2025**

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		64	-	64	471
Other trading activities	2	6,000	-	6,000	6,000
Investment income	3	2,028	-	2,028	3,820
Total		8,092	-	8,092	10,291
EXPENDITURE ON					
Other		779	129,984	130,763	114,410
NET INCOME/(EXPENDITURE)		7,313	(129,984)	(122,671)	(104,119)
RECONCILIATION OF FUNDS					
Total funds brought forward		7,472	2,092,294	2,099,766	2,203,885
TOTAL FUNDS CARRIED FORWARD		14,785	1,962,310	1,977,095	2,099,766

The notes form part of these financial statements

THE BROOKING

**BALANCE SHEET
28 FEBRUARY 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	1,284	1,168,412	1,169,696	1,002,151
CURRENT ASSETS					
Debtors: amounts falling due within one year	7	-	204,315	204,315	612,267
Debtors: amounts falling due after more than one year	7	-	285,157	285,157	308,243
Cash at bank		13,501	307,366	320,867	193,218
		<u>13,501</u>	<u>796,838</u>	<u>810,339</u>	<u>1,113,728</u>
CREDITORS					
Amounts falling due within one year	8	-	(2,940)	(2,940)	(16,113)
NET CURRENT ASSETS		<u>13,501</u>	<u>793,898</u>	<u>807,399</u>	<u>1,097,615</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,785</u>	<u>1,962,310</u>	<u>1,977,095</u>	<u>2,099,766</u>
NET ASSETS		<u>14,785</u>	<u>1,962,310</u>	<u>1,977,095</u>	<u>2,099,766</u>
FUNDS					
Unrestricted funds	9			14,785	7,472
Restricted funds				1,962,310	2,092,294
TOTAL FUNDS				<u>1,977,095</u>	<u>2,099,766</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2025 and were signed on its behalf by:

PCN Stewart

P C N Stewart - Trustee

The notes form part of these financial statements

THE BROOKING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants

The accrual model has been used to recognise the grant when it is received or becomes receivable, as there are no future related costs or performance conditions.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	Straight line over 50 years
Fixtures and fittings	-	Straight line over 15 years
Computer equipment	-	Straight line over 5 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE BROOKING

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 FEBRUARY 2025

1. ACCOUNTING POLICIES - continued

Heritage assets

The number of objects held within the collections is currently unknown as at present they are not catalogued or formally accessioned. However, it is possible to estimate that the overall figure, once an inventory has been established, will be in the tens of thousands. Therefore, at this stage of the operation the trustees do not know exactly what is held within the collections and thus have no ability to have them valued. In time certain objects of value may be identified but due to the size of the collections, inventory and cataloguing will take multiple years. Furthermore, the vast majority of the objects have been rescued from disposal, are not in prime condition, or are in sectioned pieces.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Collection rental	<u>6,000</u>	<u>6,000</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>2,028</u>	<u>3,820</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the prior year consultancy fees of £13,013 were paid to A Bishop (trustee until 22 November 2023). The fees were paid to the trustee in order that the charity can deliver the Villum Foundation grant project and were paid in accordance with the charity's constitution.

Other than as set out above, no trustees' remuneration or other benefits were paid during the year ended 28 February 2025 or the year ended 29 February 2024.

Trustees' expenses

During the year ended 28 February 2025, no trustee expenses were paid (2024: travel and subsistence expenses totalling £198 were reimbursed or paid directly to one trustee).

THE BROOKING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	471	-	471
Other trading activities	6,000	-	6,000
Investment income	3,820	-	3,820
Total	<u>10,291</u>	<u>-</u>	<u>10,291</u>
EXPENDITURE ON			
Other	<u>2,445</u>	<u>111,965</u>	<u>114,410</u>
NET INCOME/(EXPENDITURE)	7,846	(111,965)	(104,119)
RECONCILIATION OF FUNDS			
Total funds brought forward	(374)	2,204,259	2,203,885
TOTAL FUNDS CARRIED FORWARD	<u><u>7,472</u></u>	<u><u>2,092,294</u></u>	<u><u>2,099,766</u></u>

THE BROOKING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 March 2024	985,489	68,107	4,318	1,057,914
Additions	95,743	104,042	2,111	201,896
At 28 February 2025	<u>1,081,232</u>	<u>172,149</u>	<u>6,429</u>	<u>1,259,810</u>
DEPRECIATION				
At 1 March 2024	44,427	8,359	2,977	55,763
Charge for year	21,624	12,051	676	34,351
At 28 February 2025	<u>66,051</u>	<u>20,410</u>	<u>3,653</u>	<u>90,114</u>
NET BOOK VALUE				
At 28 February 2025	<u>1,015,181</u>	<u>151,739</u>	<u>2,776</u>	<u>1,169,696</u>
At 29 February 2024	<u>941,062</u>	<u>59,748</u>	<u>1,341</u>	<u>1,002,151</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	<u>204,315</u>	<u>612,267</u>

DEBTORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	<u>285,157</u>	<u>308,243</u>

THE BROOKING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>2,940</u>	<u>16,113</u>

9. MOVEMENT IN FUNDS

	At 1.3.24	Net movement in funds	At 28.2.25
	£	£	£
Unrestricted funds			
General fund	7,472	7,313	14,785
Restricted funds			
Villum Foundation - Main Grant	1,941,115	(131,387)	1,809,728
Villum Foundation - Development Grant	151,179	1,403	152,582
	<u>2,092,294</u>	<u>(129,984)</u>	<u>1,962,310</u>
TOTAL FUNDS	<u>2,099,766</u>	<u>(122,671)</u>	<u>1,977,095</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	8,092	(779)	7,313
Restricted funds			
Villum Foundation - Main Grant	-	(131,387)	(131,387)
Villum Foundation - Development Grant	-	1,403	1,403
	<u>-</u>	<u>(129,984)</u>	<u>(129,984)</u>
TOTAL FUNDS	<u>8,092</u>	<u>(130,763)</u>	<u>(122,671)</u>

THE BROOKING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.3.23 £	Net movement in funds £	At 29.2.24 £
Unrestricted funds			
General fund	(374)	7,846	7,472
Restricted funds			
Villum Foundation - Main Grant	2,052,814	(111,699)	1,941,115
Villum Foundation - Development Grant	151,445	(266)	151,179
	<u>2,204,259</u>	<u>(111,965)</u>	<u>2,092,294</u>
TOTAL FUNDS	<u><u>2,203,885</u></u>	<u><u>(104,119)</u></u>	<u><u>2,099,766</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,291	(2,445)	7,846
Restricted funds			
Villum Foundation - Main Grant	-	(111,699)	(111,699)
Villum Foundation - Development Grant	-	(266)	(266)
	<u>-</u>	<u>(111,965)</u>	<u>(111,965)</u>
TOTAL FUNDS	<u><u>10,291</u></u>	<u><u>(114,410)</u></u>	<u><u>(104,119)</u></u>

The specific purposes for which the funds are to be applied are as follows:

Villum Foundation - the establishment of a new and permanent home for the charity's collection, funded by grants from the Villum Foundation. The charity has received two grants:

- a) Development grant - to facilitate delivery of the initial foundation elements of the overall grant application proposal.
- b) Main grant - to fund the search, identification, acquisition and retention of new building premises; the transportation of the collection from its current locations to these premises; and the project management of the creation and the initial operation of an appropriately resourced museum programme.

THE BROOKING

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 FEBRUARY 2025

9. MOVEMENT IN FUNDS - continued

Unrestricted general funds represent the free funds of the charity which are not designated for particular purposes.

10. RELATED PARTY DISCLOSURES

As at the year-end, balances totalling £nil (2024: £16,400) are owed to the founding members.

There were no other related party transactions during the year other than consultancy fees paid to trustees which are disclosed in note 4.

11. MEMBERS LIABILITY

In the event that the CIO is wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. As at 28 February 2025 there were eleven members of the CIO (2024: eleven).

The Brooking

England & Wales - Charity number 1155363

Accounts

REGISTERED CHARITY NUMBER: 1155363

THE BROOKING
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
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SO53 4AR

THE BROOKING

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FOR THE YEAR ENDED 29 FEBRUARY 2024**

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THE BROOKING

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 29 FEBRUARY 2024**

TRUSTEES

A Bishop (resigned 22.11.2023)
L Hockley
C O'Sullivan
R Hurtley
P C N Stewart (appointed 10.10.2023)
E Denness (appointed 1.11.2023)
E L Crowther (appointed 1.11.2023)
T S J Hay (appointed 1.11.2023)
J M Gibbs (appointed 1.2.2024)
J McIntosh (appointed 1.2.2024)
I D Petit (appointed 1.2.2024)
I Taylor (appointed 1.2.2024)

PRINCIPAL ADDRESS

The Brooking
Andover Road
Whitchurch
Hampshire
RG28 7RL

REGISTERED CHARITY NUMBER 1155363

THE BROOKING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

The trustees present their report with the financial statements of the charity for the year ended 29 February 2024. The trustees have adopted the provisions of 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

Objectives and aims

- To advance the education of the public and the professions in the field of architecture.
- To develop, preserve and maintain the Brooking Collection for educational and museum purposes.

Public benefit

The Trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in relation to public benefit.

Volunteers

The charity does not currently retain volunteer support although this is planned to change over the coming years. Trustees are wholly responsible for operational and administrative duties and ensure the charity is maintained on a day-to-day basis outside of the grant project outlined in the following section.

The trustees continue to review and implement policies in support of the organisational model.

ACHIEVEMENT AND PERFORMANCE

The charity made considerable progress in its plans, in line with the grant funding awarded by the Villum Foundation in 2021. Approximately three quarters of the collections are now safely housed in the premises at Whitchurch, while planning is underway for the move of most of the remaining objects from the Surrey property of the founding collector, Charles Brooking. In order to facilitate this, a programme of works was devised to take place in spring 2024. This will create considerable additional space in the Whitchurch warehouse by removing outdated and unusable internal rooms and facilities.

Knowledge-capture activities continued with the trialling of various approaches to record Mr Brooking's knowledge of the collections at different levels of detail. This will provide the basis of ongoing work with the help of a volunteer programme in the coming year. Numerous discussions were held with potential project partners and supportive external organizations in order to raise the profile of the charity and identify possible paths to disseminate knowledge of the collection. A loan of 68 objects to the Villum Window Collection's 'Wall of Windows' exhibit in Søborg, Denmark, was extended.

An important development in the governance of the charity was successfully completed in the course of the year with the expansion of the trustee board from four to eleven members. New trustees, including a new chair of the trustee board, were appointed through an open recruitment process. They bring to the board a range of professional skills and experience. The expanded board now has greater capacity to lead strategic planning and fundraising beyond the end of the current grant. It will also facilitate the further professionalization of The Brooking as an aspiring museum by strengthening best practice in governance, risk management, and institutional policies.

FINANCIAL REVIEW

Financial position

During the year, net expenditure was £116,997 (2023: £196,367). Funds carried forward as at the year-end were as follows:

- unrestricted: £7,453 (2023: a deficit of £392)
- restricted: £2,079,434 (2023: £2,204,277)
- total funds £2,086,887 (2023: £2,203,885)

THE BROOKING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

FINANCIAL REVIEW

Reserves policy

The charity's non-restricted finances are summarised as income, expenses and outstanding loans. Income is generated by donations. Expenses are limited to professional services, limited trustee expenses and sundries. Loans are outstanding to Charles Brooking and Susan Beardmore from activities mainly in 2012. Trustees continue to ensure that no costs are incurred beyond those included here and retains unrestricted reserves to ensure if project activities were to cease the property could be maintained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Brooking is a Charitable Incorporated Organisation whose only voting members are its charity trustees. It is governed by a constitution dated 9 December 2013. The liability of members and trustees is limited.

Approved by order of the board of trustees on 15 November 2024 and signed on its behalf by:

PCN Stewart

P C N Stewart - Trustee

THE BROOKING

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 29 FEBRUARY 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		471	-	471	465
Other trading activities	2	6,000	-	6,000	6,000
Investment income	3	3,820	-	3,820	904
Other income		-	-	-	150
Total		<u>10,291</u>	<u>-</u>	<u>10,291</u>	<u>7,519</u>
EXPENDITURE ON					
Other		<u>2,445</u>	<u>111,965</u>	<u>114,410</u>	<u>203,886</u>
NET INCOME/(EXPENDITURE)		7,846	(111,965)	(104,119)	(196,367)
RECONCILIATION OF FUNDS					
Total funds brought forward		(374)	2,204,259	2,203,885	2,400,252
TOTAL FUNDS CARRIED FORWARD		<u>7,472</u>	<u>2,092,294</u>	<u>2,099,766</u>	<u>2,203,885</u>

The notes form part of these financial statements

THE BROOKING

**BALANCE SHEET
29 FEBRUARY 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	1,556	1,000,595	1,002,151	1,012,616
CURRENT ASSETS					
Debtors: amounts falling due within one year	7	-	612,267	612,267	642,214
Debtors: amounts falling due after more than one year	7	-	308,243	308,243	304,828
Cash at bank and in hand		5,915	187,303	193,218	265,052
		<u>5,915</u>	<u>1,107,813</u>	<u>1,113,728</u>	<u>1,212,094</u>
CREDITORS					
Amounts falling due within one year	8	1	(16,114)	(16,113)	(20,825)
NET CURRENT ASSETS		<u>5,916</u>	<u>1,091,699</u>	<u>1,097,615</u>	<u>1,191,269</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>7,472</u>	<u>2,092,294</u>	<u>2,099,766</u>	<u>2,203,885</u>
NET ASSETS		<u>7,472</u>	<u>2,092,294</u>	<u>2,099,766</u>	<u>2,203,885</u>
FUNDS					
Unrestricted funds	9			7,472	(392)
Restricted funds				2,092,294	2,204,277
TOTAL FUNDS				<u>2,099,766</u>	<u>2,203,885</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 November 2024 and were signed on its behalf by:

PCN Stewart

P C N Stewart - Trustee

Lucy Hockley

L Hockley - Trustee

The notes form part of these financial statements

THE BROOKING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants

The accrual model has been used to recognise the grant when it is received or becomes receivable, as there are no future related costs or performance conditions.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	Straight line over 50 years
Fixtures and fittings	-	Straight line over 15 years
Computer equipment	-	Straight line over 5 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

THE BROOKING

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 29 FEBRUARY 2024

1. ACCOUNTING POLICIES - continued

Heritage assets

The number of objects held within the collections is currently unknown as at present they are not catalogued or formally accessioned. However, it is possible to estimate that the overall figure, once an inventory has been established, will be in the tens of thousands. Therefore, at this stage of the operation the trustees do not know exactly what is held within the collections and thus have no ability to have them valued. In time certain objects of value may be identified but due to the size of the collections, inventory and cataloguing will take multiple years. Furthermore, the vast majority of the objects have been rescued from disposal, are not in prime condition, or are in sectioned pieces.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Collection rental	<u>6,000</u>	<u>6,000</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>3,820</u>	<u>904</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year the following consultancy fees were paid to trustees:
- A Bishop £13,013 (2023: £17,794)

The fees were paid to the trustee in order that the charity can deliver the Villum Foundation grant project and were paid in accordance with the charity's constitution.

Other than as set out above, no trustees' remuneration or other benefits were paid during the year ended 29 February 2024 or the year ended 28 February 2023.

Trustees' expenses

During the year ended 29 February 2024, travel and subsistence expenses totalling £198 were reimbursed or paid directly to one trustee (2023: £20 to one trustee).

THE BROOKING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	465	-	465
Other trading activities	6,000	-	6,000
Investment income	904	-	904
Other income	150	-	150
Total	<u>7,519</u>	<u>-</u>	<u>7,519</u>
EXPENDITURE ON			
Other	<u>5,015</u>	<u>198,871</u>	<u>203,886</u>
NET INCOME/(EXPENDITURE)	2,504	(198,871)	(196,367)
RECONCILIATION OF FUNDS			
Total funds brought forward	(2,896)	2,403,148	2,400,252
TOTAL FUNDS CARRIED FORWARD	<u><u>(392)</u></u>	<u><u>2,204,277</u></u>	<u><u>2,203,885</u></u>

THE BROOKING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 March 2023	978,984	60,136	4,318	1,043,438
Additions	6,505	7,971	-	14,476
At 29 February 2024	<u>985,489</u>	<u>68,107</u>	<u>4,318</u>	<u>1,057,914</u>
DEPRECIATION				
At 1 March 2023	24,801	3,907	2,114	30,822
Charge for year	19,626	4,452	863	24,941
At 29 February 2024	<u>44,427</u>	<u>8,359</u>	<u>2,977</u>	<u>55,763</u>
NET BOOK VALUE				
At 29 February 2024	<u>941,062</u>	<u>59,748</u>	<u>1,341</u>	<u>1,002,151</u>
At 28 February 2023	<u>954,183</u>	<u>56,229</u>	<u>2,204</u>	<u>1,012,616</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	<u>612,267</u>	<u>642,214</u>

DEBTORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	<u>308,243</u>	<u>304,828</u>

THE BROOKING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>16,113</u>	<u>20,825</u>

9. MOVEMENT IN FUNDS

	At 1.3.23	Net movement in funds	At 29.2.24
	£	£	£
Unrestricted funds			
General fund	(374)	7,846	7,472
Restricted funds			
Villum Foundation - Main Grant	2,052,814	(111,699)	1,941,115
Villum Foundation - Development Grant	151,445	(266)	151,179
	<u>2,204,259</u>	<u>(111,965)</u>	<u>2,092,294</u>
TOTAL FUNDS	<u>2,203,885</u>	<u>(104,119)</u>	<u>2,099,766</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	10,291	(2,445)	7,846
Restricted funds			
Villum Foundation - Main Grant	-	(111,699)	(111,699)
Villum Foundation - Development Grant	-	(266)	(266)
	<u>-</u>	<u>(111,965)</u>	<u>(111,965)</u>
TOTAL FUNDS	<u>10,291</u>	<u>(114,410)</u>	<u>(104,119)</u>

THE BROOKING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 29 FEBRUARY 2024**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.3.22 £	Net movement in funds £	At 28.2.23 £
Unrestricted funds			
General fund	(2,896)	2,504	(392)
Restricted funds			
Villum Foundation - Main Grant	2,257,029	(204,197)	2,052,832
Villum Foundation - Development Grant	146,119	5,326	151,445
	<u>2,403,148</u>	<u>(198,871)</u>	<u>2,204,277</u>
TOTAL FUNDS	<u>2,400,252</u>	<u>(196,367)</u>	<u>2,203,885</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,519	(5,015)	2,504
Restricted funds			
Villum Foundation - Main Grant	-	(204,197)	(204,197)
Villum Foundation - Development Grant	-	5,326	5,326
	<u>-</u>	<u>(198,871)</u>	<u>(198,871)</u>
TOTAL FUNDS	<u>7,519</u>	<u>(203,886)</u>	<u>(196,367)</u>

The specific purposes for which the funds are to be applied are as follows:

Villum Foundation - the establishment of a new and permanent home for the charity's collection, funded by grants from the Villum Foundation. The charity has received two grants:

- a) Development grant - to facilitate delivery of the initial foundation elements of the overall grant application proposal.
- b) Main grant - to fund the search, identification, acquisition and retention of new building premises; the transportation of the collection from its current locations to these premises; and the project management of the creation and the initial operation of an appropriately resourced museum programme.

Unrestricted general funds represent the free funds of the charity which are not designated for particular purposes.

THE BROOKING

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 29 FEBRUARY 2024

10. RELATED PARTY DISCLOSURES

As at the year-end, balances totalling £11,600 (2023: £16,400) are owed to the founding members.

There were no other related party transactions during the year other than consultancy fees paid to trustees which are disclosed in note 4.

11. MEMBERS LIABILITY

In the event that the CIO is wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. As at 29 February 2024 there were eleven members of the CIO (2023: four).

The Brooking

England & Wales - Charity number 1155363

Accounts

THE BROOKING
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

THE BROOKING

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

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THE BROOKING

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

TRUSTEES

A Bishop
P Bonnici-Waddingham (resigned 7.9.2022)
L Hockley
C O'Sullivan
R Hurlley

PRINCIPAL ADDRESS

The Brooking
Andover Road
Whitchurch
Hampshire
RG28 7RL

REGISTERED CHARITY NUMBER1155363

THE BROOKING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees present their report with the financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provisions of 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

Objectives and aims

- To advance the education of the public and the professions in the field of architecture.
- To develop, preserve and maintain the Brooking Collection for educational and museum purposes.

Public benefit

The Trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in relation to public benefit.

Volunteers

The charity does not currently retain volunteer support although this is planned to change over the coming years. Trustees are wholly responsible for operational and administrative duties and ensure the charity to maintained on a day-to-day basis outside of the grant project outlined in the following section.

The trustees continue to review and implement policies in support of the organisational model.

ACHIEVEMENT AND PERFORMANCE

The charity continued with activities in line with the grant funding awarded in 2021 with a primary focus on relocating the collections from third party sites to the charity's own property at Whitchurch. November 2022 saw the completion of relocation activities from two out of three third party sites. The remaining third party site being that of the charity's founding collector who retains both a loan collection for research and professional activities, along with excess collections for future relocation. Whilst it had been hoped that all third party sites would be relocated to Whitchurch by the end of 2022, the relocation of the other two third party sites resulted in the Whitchurch site reaching capacity. The resulting vacation of the two third party sites both mitigated risk to the collections whilst also relieving financial commitment. The relocation programme to date has made the collections accessible for the first time since they were relocated from the University of Greenwich in 2012 upon which they entered emergency temporary storage.

In response to the relocation programme, a series of knowledge capture activities commenced with the founding collector which will continue over coming years as the collections are organised and catalogued. This initial programme of knowledge capture will be expanded as processes are developed allowing for volunteer opportunities to be identified and implemented.

The branding and strategy work completed with the launch of a new website which facilitated the re-introduction of The Brooking to wider audiences as well as providing a platform to engage individuals, academic and heritage organisations as part of the charity's business development. A number of potential collaborative programmes have been identified and will continue to be developed to make the charity's collections as accessible as possible, as soon as possible. The charity continues to loan a number of collections which are used for museum display, academic engagement and continued professional development.

FINANCIAL REVIEW

Financial position

During the year, net expenditure was £196,367 (2022: net income of £2,255,747). Funds carried forward as at the year-end were as follows:

- unrestricted: a deficit of £392 (2022: a deficit of £2,896)
- restricted: £2,204,277 (2022: £2,403,148)
- total funds £2,203,885 (2022: £2,400,252)

THE BROOKING

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

FINANCIAL REVIEW

Reserves policy

The charity's non-restricted finances are summarised as income, expenses and outstanding loans. Income is generated by donations. Expenses are limited to professional services, limited trustee expenses and sundries. Loans are outstanding to Charles Brooking and Susan Beardmore from activities mainly in 2012. Trustees continue to ensure that no costs are incurred beyond those included here and retains unrestricted reserves to ensure if project activities were to cease the property could be maintained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Brooking is a Charitable Incorporated Organisation whose only voting members are its charity trustees. It is governed by a constitution dated 9 December 2013. The liability of members and trustees is limited.

Approved by order of the board of trustees on 17 August 2023 and signed on its behalf by:



A Bishop - Trustee

THE BROOKING**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		465	-	465	2,360,800
Other trading activities	2	6,000	-	6,000	6,000
Investment income	3	904	-	904	37
Other income		150	-	150	150
Total		7,519	-	7,519	2,366,987
EXPENDITURE ON					
Other		5,015	198,871	203,886	111,240
NET INCOME/(EXPENDITURE)		2,504	(198,871)	(196,367)	2,255,747
RECONCILIATION OF FUNDS					
Total funds brought forward		(2,896)	2,403,148	2,400,252	144,505
TOTAL FUNDS CARRIED FORWARD		(392)	2,204,277	2,203,885	2,400,252

The notes form part of these financial statements

THE BROOKING

**BALANCE SHEET
28 FEBRUARY 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	2,437	1,010,179	1,012,616	1,028,846
CURRENT ASSETS					
Debtors: amounts falling due within one year	8	-	642,214	642,214	447,223
Debtors: amounts falling due after more than one year	8	-	304,828	304,828	529,101
Cash at bank and in hand		13,571	251,481	265,052	431,769
		<u>13,571</u>	<u>1,198,523</u>	<u>1,212,094</u>	<u>1,408,093</u>
CREDITORS					
Amounts falling due within one year	9	(16,400)	(4,425)	(20,825)	(36,687)
NET CURRENT ASSETS/(LIABILITIES)		<u>(2,829)</u>	<u>1,194,098</u>	<u>1,191,269</u>	<u>1,371,406</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>(392)</u>	<u>2,204,277</u>	<u>2,203,885</u>	<u>2,400,252</u>
NET ASSETS		<u>(392)</u>	<u>2,204,277</u>	<u>2,203,885</u>	<u>2,400,252</u>
FUNDS					
Unrestricted funds	10			(392)	(2,896)
Restricted funds				2,204,277	2,403,148
TOTAL FUNDS				<u>2,203,885</u>	<u>2,400,252</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 August 2023 and were signed on its behalf by:



A Bishop - Trustee



L Hockley - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants

The accrual model has been used to recognise the grant when it is received or becomes receivable, as there are no future related costs or performance conditions.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	Straight line over 50 years
Fixtures and fittings	-	Straight line over 15 years
Computer equipment	-	Straight line over 5 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

THE BROOKING

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 FEBRUARY 2023

1. ACCOUNTING POLICIES - continued

Heritage assets

The number of objects held within the collections is currently unknown as at present they are not catalogued or formally accessioned. However, it is possible to estimate that the overall figure, once an inventory has been established, will be in the tens of thousands. Therefore, at this stage of the operation the trustees do not know exactly what is held within the collections and thus have no ability to have them valued. In time certain objects of value may be identified but due to the size of the collections, inventory and cataloguing will take multiple years. Furthermore, the vast majority of the objects have been rescued from disposal, are not in prime condition, or are in sectioned pieces.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Collection rental	<u>6,000</u>	<u>6,000</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>904</u>	<u>37</u>

4. AUDITORS' REMUNERATION

	2023	2022
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	-	7,560
Auditors' remuneration for non audit work	<u>-</u>	<u>2,352</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year the following consultancy fees were paid to trustees:

- A Bishop £17,794 (2022: £8,245)
- P Bonnici-Waddingham £13,119 (2022: £9,880)

The fees were paid to the trustees in order that the charity can deliver the Villum Foundation grant project and were paid in accordance with the charity's constitution.

Other than as set out above, no trustees' remuneration or other benefits were paid during the year ended 28 February 2023 or the year ended 28 February 2022.

THE BROOKING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023**

5. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year ended 28 February 2023, travel and subsistence expenses totalling £20 were reimbursed or paid directly to one trustee (2022: £63 to one trustee).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	840	2,359,960	2,360,800
Other trading activities	6,000	-	6,000
Investment income	37	-	37
Other income	150	-	150
Total	<u>7,027</u>	<u>2,359,960</u>	<u>2,366,987</u>
 EXPENDITURE ON			
Other	<u>7,668</u>	<u>103,572</u>	<u>111,240</u>
NET INCOME/(EXPENDITURE)	(641)	2,256,388	2,255,747
 RECONCILIATION OF FUNDS			
Total funds brought forward	(2,255)	146,760	144,505
TOTAL FUNDS CARRIED FORWARD	<u>(2,896)</u>	<u>2,403,148</u>	<u>2,400,252</u>

THE BROOKING**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023****7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 March 2022	978,984	55,932	4,318	1,039,234
Additions	-	4,204	-	4,204
At 28 February 2023	978,984	60,136	4,318	1,043,438
DEPRECIATION				
At 1 March 2022	9,137	-	1,251	10,388
Charge for year	15,664	3,907	863	20,434
At 28 February 2023	24,801	3,907	2,114	30,822
NET BOOK VALUE				
At 28 February 2023	954,183	56,229	2,204	1,012,616
At 28 February 2022	969,847	55,932	3,067	1,028,846

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments and accrued income	642,214	447,223

DEBTORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2023 £	2022 £
Prepayments and accrued income	308,243	529,101

THE BROOKING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	-	8,212
Other creditors	20,825	28,475
	<u>20,825</u>	<u>36,687</u>

10. MOVEMENT IN FUNDS

	At 1.3.22	Net movement in funds	At 28.2.23
	£	£	£
Unrestricted funds			
General fund	(2,896)	2,504	(392)
Restricted funds			
Villum Foundation - Main Grant	2,257,029	(204,197)	2,052,832
Villum Foundation - Development Grant	146,119	5,326	151,445
	<u>2,403,148</u>	<u>(198,871)</u>	<u>2,204,277</u>
TOTAL FUNDS	<u>2,400,252</u>	<u>(196,367)</u>	<u>2,203,885</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	7,519	(5,015)	2,504
Restricted funds			
Villum Foundation - Main Grant	-	(204,197)	(204,197)
Villum Foundation - Development Grant	-	5,326	5,326
	<u>-</u>	<u>(198,871)</u>	<u>(198,871)</u>
TOTAL FUNDS	<u>7,519</u>	<u>(203,886)</u>	<u>(196,367)</u>

THE BROOKING

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2023**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.3.21 £	Net movement in funds £	At 28.2.22 £
Unrestricted funds			
General fund	(2,255)	(641)	(2,896)
Restricted funds			
Villum Foundation - Main Grant	-	2,257,029	2,257,029
Villum Foundation - Development Grant	146,760	(641)	146,119
	<u>146,760</u>	<u>2,256,388</u>	<u>2,403,148</u>
TOTAL FUNDS	<u>144,505</u>	<u>2,255,747</u>	<u>2,400,252</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,027	(7,668)	(641)
Restricted funds			
Villum Foundation - Main Grant	2,359,960	(102,931)	2,257,029
Villum Foundation - Development Grant	-	(641)	(641)
	<u>2,359,960</u>	<u>(103,572)</u>	<u>2,256,388</u>
TOTAL FUNDS	<u>2,366,987</u>	<u>(111,240)</u>	<u>2,255,747</u>

The specific purposes for which the funds are to be applied are as follows:

Villum Foundation - the establishment of a new and permanent home for the charity's collection, funded by grants from the Villum Foundation. The charity has received two grants:

- a) Development grant - to facilitate delivery of the initial foundation elements of the overall grant application proposal.
- b) Main grant - to fund the search, identification, acquisition and retention of new building premises; the transportation of the collection from its current locations to these premises; and the project management of the creation and the initial operation of an appropriately resourced museum programme.

Unrestricted general funds represent the free funds of the charity which are not designated for particular purposes.

THE BROOKING

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 28 FEBRUARY 2023

11. OTHER FINANCIAL COMMITMENTS

As at the year-end, the charity had commitments under operating leases which totalled £NIL (2022: £666).

12. RELATED PARTY DISCLOSURES

As at the year-end, balances totalling £16,400 (2022: £16,400) are owed to the founding members.

There were no other related party transactions during the year other than consultancy fees paid to trustees which are disclosed in note 5.

13. MEMBERS LIABILITY

In the event that the CIO is wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. As at 28 February 2023 there were four members of the CIO (2022: two).

The Brooking

England & Wales - Charity number 1155363

Accounts

THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL
(A CHARITABLE INCORPORATED ORGANISATION WITH
VOTING MEMBERS OTHER THAN THE CHARITY'S TRUSTEES)
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

Hopper Williams & Bell Limited
Statutory Auditor
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

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FOR THE YEAR ENDED 28 FEBRUARY 2022**

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**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

TRUSTEES	A Bishop P Bonnici-Waddingham L Hockley C O'Sullivan R Hurtley
PRINCIPAL ADDRESS	Brooking Museum Andover Road Whitchurch Hampshire RG28 5RL
REGISTERED CHARITY NUMBER	1155363
INDEPENDENT AUDITORS	Hopper Williams & Bell Limited Statutory Auditor Highland House Mayflower Close Chandler's Ford Eastleigh Hampshire SO53 4AR
BANKERS	HSBC UK Bank plc 1 Centenary Square Birmingham B1 1HQ

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2022**

The trustees present their report with the financial statements of the charity for the year ended 28 February 2022. The trustees have adopted the provisions of 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

Objectives and aims

- To advance the education of the public and the professions in the field of architecture.
- To develop, preserve and maintain the Brooking Collection for educational and museum purposes.

Public benefit

The Trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in relation to public benefit.

Volunteers

The charity does not currently retain volunteer support although this is planned to change over the coming years. Trustees are wholly responsible for operational and administrative duties and ensure the charity to maintained on a day-to-day basis outside of the grant project outlined in the following section.

The trustees continue to review and implement policies in support of the organisational model.

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2022**

ACHIEVEMENT AND PERFORMANCE

The charity continued in its development phase this year but with notable progress.

It continued to meet its purpose by providing opportunities to learn (via loan collections) at Charles Brooking's teaching gallery, within professional establishments, and at the Villum Museum. These opportunities continued to be impacted by COVID-19 restrictions.

Group visits to Charles Brooking's teaching gallery - subject to COVID-19 guidelines - continue to include SPAB, Historic England and National Trust as well as local groups.

This year the charity made significant progress in its aim to become a recognised and established museum with a successful grant project application awarded in March 2021. The grant facilitated the search and identification, and in July 2021, the freehold purchase of its first permanent home, a 12,000ft² warehouse site with external grounds in Whitchurch, Hampshire.

The property purchase kick-started the operational aspects of the grant project. A project management team was created and from July 2021 to January 2022 the project focused on the ownership and preparation of the new site to receive the collection's 'most at risk' objects as quickly and efficiently as possible. Key services such as security, fire protection and basic utilities were inspected and where necessary renewed, replaced or returned to service. In addition to the existing storage racking inherited on site, major new racking systems were procured and installed to provide flexible short term and then long term storage solutions for the bulk of the relocated objects. The relocation of these objects (some 7,000ft²) using a professional collections removals contractor commenced during February 2022.

In parallel to the physical preparation of the site and the relocation and storage of the collections, the charity procured the services of a branding agency to develop the brand strategy. This work commenced in September 2021 and is ongoing.

Further and final repayments of legacy loans relating to the move from the University of Greenwich in 2012/13 were made to settle reconciled payments.

The award of the project grant has propelled the charity into a new and previously unattainable phase in its development. The purchase of the new property and the commencement of first phase relocation significantly reduces the risk facing its collections and facilitates the preservation and maintenance of its collections as well as the creation of a recognised and professionalised museum offer and operation.

FINANCIAL REVIEW

Financial position

During the year, net income was £2,255,747 (2021: £169,157). Funds carried forward as at the year-end were as follows:

- unrestricted: a deficit of £2,896 (2021: a deficit of £2,255)
- restricted: £2,403,148 (2021: £146,760)
- total funds £2,400,252 (2021: £144,505)

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2022**

FINANCIAL REVIEW

Reserves policy

The charity's non-restricted finances are summarised as income, expenses and outstanding loans. Income is generated by two ongoing donations. There is currently no income generation. Expenses continue to be incurred by the barn storage rental agreement and electricity power supply, shipping containers storage (reduced business rates only), accountancy fees, liability insurance and sundries. Sundries are limited to maintaining our objects in storage, for example the purchase of tarpaulins to protect from rainwater leaks). Loans are outstanding to Charles Brooking and Susan Beardmore from activities mainly in 2012. With the termination of the sponsorship income in 2021, the reserves already accrued are held to provide for the current (since June 2021) shortfall between income and expenses and to absorb any unforeseen costs. Trustees continue to ensure that no costs are incurred beyond those included here and this includes a zero-expenses policy for trustees (beyond the foreign travel incurred for the Villum grant application). To protect the decreasing reserves, the grant project has prioritised the evacuation of the barn so that this major outgoing ceases as soon as is possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brooking Museum of Architectural Detail is a Charitable Incorporated Organisation with voting members other than the charity's trustees. It is governed by a constitution dated 9 December 2013. There are two voting members. The liability of members and trustees is limited.

CHANGE OF NAME

The charity passed a special resolution on 12 July 2022 changing its name from Brooking Museum of Architectural Detail to The Brooking.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

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

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2022**

Approved by order of the board of trustees on 29 July 2022 and signed on its behalf by:



[Paul Bonnici-Waddingham \(Aug 27, 2022 17:11 GMT+2\)](#)

P Bonnici-Waddingham - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

Opinion

We have audited the financial statements of The Brooking (the 'charity') for the year ended 28 February 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 28 February 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements;
- or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities even though the audit has been properly planned and performed in accordance with the ISAs (UK). The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity, and the sector in which it operates. These include but are not limited to compliance with the Charities Act 2011, UK Generally Accepted Accounting Practice the charity SORP and the relevant tax compliance regulations for the charity.
- We obtained an understanding of how the charity is complying with these frameworks through discussions with management.
- We enquired with management whether there were any instances of non-compliance with laws and regulations or whether they had knowledge of actual or suspected fraud. These enquiries are corroborated through follow-up audit procedures including but not limited to a review of legal and professional costs, correspondence and a review of board minutes.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including the risk of fraud and management override of controls. We designed our audit procedures to respond to this assessment, including the identification and testing of any related party transactions and the testing of journal transactions that arise from management estimates, that are determined to be of significant value or unusual in their nature.
- We assessed the appropriateness of the collective competence and capabilities of the engagement team, including consideration of the engagement team's knowledge and understanding of the sector in which the charity operates in, and their practical experience through training and participation with audit engagements of a similar nature.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

Other matter

The charity was not subject to an audit in the previous year and no audit opinion was formed on the comparative figures. Any adjustment to those figures would have a consequential effect on the profit for the year ended 28 February 2022.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Michaela Johns

Hopper Williams & Bell Limited
Statutory Auditor
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

Date: 30/08/2022
.....

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	840	2,359,960	2,360,800	150,490
Other trading activities	3	6,000	-	6,000	32,250
Investment income	4	37	-	37	6
Other income		150	-	150	-
Total		7,027	2,359,960	2,366,987	182,746
EXPENDITURE ON					
Other		7,668	103,572	111,240	13,589
NET INCOME/(EXPENDITURE)		(641)	2,256,388	2,255,747	169,157
RECONCILIATION OF FUNDS					
Total funds brought forward		(2,255)	146,760	144,505	(24,652)
TOTAL FUNDS CARRIED FORWARD		(2,896)	2,403,148	2,400,252	144,505

The notes form part of these financial statements

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**BALANCE SHEET
28 FEBRUARY 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	3,317	1,025,529	1,028,846	339
CURRENT ASSETS					
Debtors: amounts falling due within one year	10	-	447,223	447,223	86,435
Debtors: amounts falling due after more than one year	10	-	529,101	529,101	-
Cash at bank and in hand		<u>2,085</u>	<u>429,684</u>	<u>431,769</u>	<u>85,465</u>
		2,085	1,406,008	1,408,093	171,900
CREDITORS					
Amounts falling due within one year	11	<u>(8,298)</u>	<u>(28,389)</u>	<u>(36,687)</u>	<u>(27,734)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(6,213)</u>	<u>1,377,619</u>	<u>1,371,406</u>	<u>144,166</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>(2,896)</u>	<u>2,403,148</u>	<u>2,400,252</u>	<u>144,505</u>
NET ASSETS		<u>(2,896)</u>	<u>2,403,148</u>	<u>2,400,252</u>	<u>144,505</u>
FUNDS					
Unrestricted funds	12			(2,896)	(2,255)
Restricted funds				<u>2,403,148</u>	<u>146,760</u>
TOTAL FUNDS				<u>2,400,252</u>	<u>144,505</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2022 and were signed on its behalf by:


Paul Bonnici-Waddingham (Aug 27, 2022 17:11 GMT+2)

P Bonnici-Waddingham - Trustee

The notes form part of these financial statements

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 28 FEBRUARY 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>1,384,318</u>	<u>80,589</u>
Net cash provided by operating activities		<u>1,384,318</u>	<u>80,589</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,038,051)	-
Interest received		<u>37</u>	<u>6</u>
Net cash (used in)/provided by investing activities		<u>(1,038,014)</u>	<u>6</u>
Change in cash and cash equivalents in the reporting period			
		346,304	80,595
Cash and cash equivalents at the beginning of the reporting period		<u>85,465</u>	<u>4,870</u>
Cash and cash equivalents at the end of the reporting period		<u><u>431,769</u></u>	<u><u>85,465</u></u>

The notes form part of these financial statements

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 28 FEBRUARY 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	2,255,747	169,157
Adjustments for:		
Depreciation charges	9,544	340
Interest received	(37)	(6)
Increase in debtors	(889,889)	(86,435)
Increase/(decrease) in creditors	<u>8,953</u>	<u>(2,467)</u>
Net cash provided by operations	<u>1,384,318</u>	<u>80,589</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.3.21 £	Cash flow £	At 28.2.22 £
Net cash			
Cash at bank and in hand	<u>85,465</u>	<u>346,304</u>	<u>431,769</u>
	<u>85,465</u>	<u>346,304</u>	<u>431,769</u>
Total	<u>85,465</u>	<u>346,304</u>	<u>431,769</u>

The notes form part of these financial statements

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants

The accrual model has been used to recognise the grant when it is received or becomes receivable, as there are no future related costs or performance conditions.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Fixtures and fittings	- Straight line over 15 years
Computer equipment	- Straight line over 5 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2022**

1. ACCOUNTING POLICIES - continued

Heritage assets

The collection is estimated to contain approximately 500,000 objects which are not currently inventoried, catalogued or formally accessioned. Until the recent commencement of relocation of the collection to the new premises, the collection was predominantly stored in a failing barn, and due to the number of objects stored there it rendered them entirely inaccessible. In addition to this there are four shipping containers to which the keys have been lost, so until such time the trustees are ready to relocate the contents they will need to break into them to access the objects, so again these remain inaccessible. The final part of the collection is housed at the home of the Founding Collector, Charles Brooking. Again, the objects are stored so tightly that they are inaccessible. Therefore, at this stage of the operation the trustees do not know exactly what is held within the collection and thus have no ability to have them valued. In time certain objects of value may be identified but due to the size of the collection, inventory and cataloguing will take multiple years. Furthermore, the vast majority of the objects have been rescued from disposal, are not in prime condition, or are in sectioned pieces.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	840	340
Gift aid	-	150
Grants	<u>2,359,960</u>	<u>150,000</u>
	<u>2,360,800</u>	<u>150,490</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Villum Foundation - Development grant	-	150,000
Villum Foundation - Main grant	<u>2,359,960</u>	<u>-</u>
	<u>2,359,960</u>	<u>150,000</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Sponsorships	-	26,250
Collection rental	<u>6,000</u>	<u>6,000</u>
	<u>6,000</u>	<u>32,250</u>

THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2022

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>37</u>	<u>6</u>

5. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Other resources expended	<u>101,328</u>	<u>9,912</u>	<u>111,240</u>

Support costs, included in the above, are as follows:

Management

	2022	2021
	Other	Total
	resources	activities
	expended	£
	£	£
Hire of plant and machinery	1,124	-
Rent	7,992	8,207
Insurance	1,747	-
Light and heat	1,504	-
Office expenses	924	82
Advertising	84	-
Sundries	93	232
Other premises costs	24,040	520
Foreign exchange loss	24,933	-
Relocation costs	9,417	-
Loan write back	(824)	-
Consultancy fees	20,750	-
Depreciation of tangible assets	<u>9,544</u>	<u>340</u>
	<u>101,328</u>	<u>9,381</u>

Governance costs

	2022	2021
	Other	Total
	resources	activities
	expended	£
	£	£
Auditors' remuneration	7,560	-
Auditors' remuneration for non-audit work	2,352	-
Legal and professional fees	-	3,698
Independent examination fees	<u>-</u>	<u>510</u>
	<u>9,912</u>	<u>4,208</u>

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2022**

6. AUDITORS' REMUNERATION

	2022	2021
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	7,560	-
Auditors' remuneration for non-audit work	<u>2,352</u>	<u>-</u>

Independent examination fees for the year ended 28 February 2021 totalled £510.

7. TRUSTEES' REMUNERATION AND BENEFITS

During the year the following consultancy fees were paid to trustees:

- A Bishop £8,245 (2021: £nil)
- P Bonnici-Waddingham £9,880 (2021: £nil)

The fees were paid to the trustees in order that the charity can deliver the Villum Foundation grant project and were paid in accordance with the charity's constitution.

Other than as set out above, no trustees' remuneration or other benefits were paid during the year ended 28 February 2022 or the year ended 28 February 2021.

Trustees' expenses

During the year ended 28 February 2022, travel and subsistence expenses totalling £63 were reimbursed or paid directly to one trustee (2021: £232 to two trustees).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	490	150,000	150,490
Other trading activities	32,250	-	32,250
Investment income	<u>6</u>	<u>-</u>	<u>6</u>
Total	32,746	150,000	182,746
EXPENDITURE ON			
Other	<u>10,349</u>	<u>3,240</u>	<u>13,589</u>
NET INCOME	22,397	146,760	169,157
RECONCILIATION OF FUNDS			
Total funds brought forward	(24,652)	-	(24,652)
TOTAL FUNDS CARRIED FORWARD	<u>(2,255)</u>	<u>146,760</u>	<u>144,505</u>

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2022**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 March 2021	-	-	1,183	1,183
Additions	<u>978,984</u>	<u>55,932</u>	<u>3,135</u>	<u>1,038,051</u>
At 28 February 2022	<u>978,984</u>	<u>55,932</u>	<u>4,318</u>	<u>1,039,234</u>
DEPRECIATION				
At 1 March 2021	-	-	844	844
Charge for year	<u>9,137</u>	<u>-</u>	<u>407</u>	<u>9,544</u>
At 28 February 2022	<u>9,137</u>	<u>-</u>	<u>1,251</u>	<u>10,388</u>
NET BOOK VALUE				
At 28 February 2022	<u>969,847</u>	<u>55,932</u>	<u>3,067</u>	<u>1,028,846</u>
At 28 February 2021	<u>-</u>	<u>-</u>	<u>339</u>	<u>339</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments and accrued income	<u>447,223</u>	<u>86,435</u>

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2022**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	8,212	-
Other creditors	<u>28,475</u>	<u>27,734</u>
	<u>36,687</u>	<u>27,734</u>

12. MOVEMENT IN FUNDS

	At 1.3.21 £	Net movement in funds £	At 28.2.22 £
Unrestricted funds			
General fund	(2,255)	(641)	(2,896)
Restricted funds			
Villum Foundation - Main Grant	-	2,257,029	2,257,029
Villum Foundation - Development Grant	<u>146,760</u>	<u>(641)</u>	<u>146,119</u>
	<u>146,760</u>	<u>2,256,388</u>	<u>2,403,148</u>
TOTAL FUNDS	<u>144,505</u>	<u>2,255,747</u>	<u>2,400,252</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,027	(7,668)	(641)
Restricted funds			
Villum Foundation - Main Grant	2,359,960	(102,931)	2,257,029
Villum Foundation - Development Grant	<u>-</u>	<u>(641)</u>	<u>(641)</u>
	<u>2,359,960</u>	<u>(103,572)</u>	<u>2,256,388</u>
TOTAL FUNDS	<u>2,366,987</u>	<u>(111,240)</u>	<u>2,255,747</u>

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2022**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 29.2.20 £	Net movement in funds £	At 28.2.21 £
Unrestricted funds			
General fund	(24,652)	22,397	(2,255)
Restricted funds			
Villum Foundation - Development Grant	-	146,760	146,760
TOTAL FUNDS	<u>(24,652)</u>	<u>169,157</u>	<u>144,505</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,746	(10,349)	22,397
Restricted funds			
Villum Foundation - Development Grant	150,000	(3,240)	146,760
TOTAL FUNDS	<u>182,746</u>	<u>(13,589)</u>	<u>169,157</u>

The specific purposes for which the funds are to be applied are as follows:

Villum Foundation - the establishment of a new and permanent home for the charity's collection, funded by grants from the Villum Foundation. The charity has received two grants:

- a) Development grant - to facilitate delivery of the initial foundation elements of the overall grant application proposal.
- b) Main grant - to fund the search, identification, acquisition and retention of new building premises; the transportation of the collection from its current locations to these premises; and the project management of the creation and the initial operation of an appropriately resourced museum programme.

Unrestricted general funds represent the free funds of the charity which are not designated for particular purposes.

**THE BROOKING
PREVIOUSLY KNOWN AS BROOKING MUSEUM OF ARCHITECTURAL DETAIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2022**

13. OTHER FINANCIAL COMMITMENTS

As at the year-end, the charity had commitments under operating leases which totalled £666 (2021: £666).

14. RELATED PARTY DISCLOSURES

As at the year-end, balances totalling £16,400 (2021: £27,224) are owed to the founding members.

There were no other related party transactions during the year other than consultancy fees paid to trustees which are disclosed in note 7.

15. MEMBERS LIABILITY

In the event that the CIO is wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. As at 28 February 2022 there were two members of the CIO (2021: two).

The Brooking

England & Wales - Charity number 1155363

Accounts

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month February	Year 2020		Day	Month February	Year 2021

Section A Reference and administration details

Charity name Brooking Museum of Architectural Detail

Other names charity is known by The Brooking National Collection

Registered charity number (if any) 1155363

Charity's principal address Brooking Museum of Architectural Detail

Andover Road

Whitchurch

Postcode RG28 7RL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Bonnici-Waddingham	Chair		The CIO Members
2	Anna Bishop	Secretary		
3	Colin O'Sullivan		Joined 16.09.2020	
4	Lucy Hockley		Joined 09.09.2021	
5	Rosemary Hurtley		Joined 31.01.2021	

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
n/a	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
n/a		

Name of chief executive or names of senior staff members (Optional information)

n/a

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	CIO
Trustee selection methods (eg. appointed by, elected by)	Proposed by Trustees and appointed by Members

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the education of the public and the professions in the field of architecture.

To develop, preserve and maintain the Brooking for educational and museum purposes.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity continued in its development phase this year.

With the COVID-19 pandemic affecting the UK (and all nations) particularly from the end of March and throughout the financial year with a series of lockdowns and easements and a general uncertainty, the business of the charity was focused on continuing efforts and resource to consolidate its existing commitments and efforts.

The limited resources (financial and human) were focused on the preservation of its collection in storage, a major funding stream and on maintaining its loan collection activities.

The pandemic rendered the loan collections at Charles Brooking's teaching gallery and Villum's Window Museum in Copenhagen inaccessible for the majority of the financial year. Of the private loans held at two prominent London architectural practices, one was returned in early February and the other was put into temporary storage whilst responding to the evolving situation regarding the pandemic. The loan and educational collaboration with London Metropolitan University would have continued into its third year as a basis for elements of year 1 architecture studies but with remote learning being imposed, this was not possible.

The 'Wall of Windows' collection curated for the 2014 Venice Biennale, on loan to the Villum Window Museum (see above) was extended to at least March 2022.

Further partial repayments of legacy loans relating to the move from the University of Greenwich in 2012/13 was made to cover reconciled payments. The termination and settlement of an existing sponsorship agreement was brokered in February (but did not come into effect until after the financial year).

The complement of two trustees was increased to four by September and then five by February to further strengthen the charity governance and in anticipation of more tangible progress that both warranted and demanded it.

The pursuit of a major funding stream – which has already seen success with the award of an initial development grant in December 2019 - was expedited due to the continued deterioration and responsibilities of the main storage facility (a temporary emergency provision in 2012). A revised application was submitted in February aligned to the identification of a potential new and permanent home for the collections and the aspirational museum operation.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The charity no longer retains volunteer support. Trustees are wholly responsible for operational and administrative duties and ensure the charity to maintained on a day-to-day basis.

The trustees continue to review and implement policies in support of the organisational model.

Summary of the main achievements of the charity during the year

The charity continues to meet its purpose by providing opportunities to learn (via loan collections) at Charles Brooking's teaching gallery, within professional establishments, and at the Villum Museum.

Group visits to Charles Brooking's teaching gallery – subject to COVID-19 guidelines - continue to include SPAB, Historic England and National Trust as well as local groups.

The charity is recognised as a 'national treasure' and a unique resource and new trustees are committed to exploit these positions as they explore funding opportunities and establish new academic links.

Section E

Financial review

Brief statement of the charity's policy on reserves

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F


Other optional information

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Paul Bonnici-Waddingham	
Position (eg Secretary, Chair, etc)	Chair	
Date	23.08.2021	

Brooking Museum of Architectural Detail

ACCOUNTS

For the Year Ended 28 February 2021



Brooking Museum of Architectural Detail

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For the Year Ended 28 February 2021

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Brooking Museum of Architectural Detail

BUSINESS INFORMATION

For the Year Ended 28 February 2021

Charity Registration 1155363

Trustees Paul Bonnici-Waddingham
Anna Bishop
Lucy Hockley
Colin O'Sullivan
Rosemary Hurtley

Accountants Oakwood Business Consultants
Honeygreen Barn
Smithbrook Barns
Cranleigh
Surrey
GU6 8LH

Principal Address; St Martin's Lodge
44 The Drive
Cranleigh
Surrey
GU6 7LZ

Brooking Museum of Architectural Detail

ACCOUNTANT'S REPORT

For the Year Ended 28 February 2021

We have prepared the accounts for the year ended 28 February 2021 in accordance with the instructions received from the Trustees.

We have compiled these unaudited accounts from the accounting records information and explanations supplied to us and, in our opinion they are in accordance therewith.

Oakwood Business Consultants
Honeygreen Barn
Smithbrook Barns
Cranleigh
Surrey
GU6 8LH

1st June 2021

Client Approval Certificate:

We approve the financial statements and confirm that we have made available all relevant records and information for their preparation.

Paul Bonnici-Waddingham
Trustee



Dated

13 September 2021

Brooking Museum of Architectural Detail

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 28 February 2021

1. Accounting Policies

The financial statements have been prepared under the historic cost convention and in accordance with the Financial Reporting Standards for Smaller Entities. (Effective June 2009)

2. Income

Donations and loans have been received throughout the year

3. Gift Aid

A claim for the relevant gift aided tax relief for the period to 28 February will be made soon.

4. Assets

No new assets were purchased this year.

5. Cash at Bank

All accounts are held with HSBC. There is a Business Money Manager Account to earn interest where possible.

6. Loans

Historical loans have now been brought forward for accounting purposes. Loans carried forward from this year are CB- £6800.00, SB- £9600.00 and NE- £10,824.30.

7. Debtors

Debtors relate to Sponsorship income of £15,000 from Clement Windows, £75 which related to Gift Aid covering donations for the trading year. There is also £71,360 included, which is for the Development Grant.

8. Development Grant

Funds relating to the Development Grant are Restricted and therefore are limited. Expenditure relating to these Restricted funds is labelled as 'Development Costs'.

Brooking Museum of Architectural Detail

PROFIT AND LOSS ACCOUNT

For the Year Ended 28 February 2021

INCOME	Notes	28.2.21	28.2.20
		£	£
Donations	2	340	1,800
Sponsorship		32,250	6,000
Gift Aid	3	150	40
Sales		0	0
Interest		6	13
Development Grant	8	150,000	0
GROSS INCOME		182,746	7,853
EXPENDITURE			
Premises Costs		8,207	8,674
Consultancy Fees		0	500
Travel & Subsistence		232	1,371
General Admin Expenses		0	130
Repairs & Renewals		520	1,225
Advertising and PR		0	0
Legal & Professional		968	960
Depreciation		340	307
Subscriptions		82	80
Development Costs	8	3,240	0
TOTAL EXPENSES		13,589	13,247
NET PROFIT		169,157	-5,394

Brooking Museum of Architectural Detail

BALANCE SHEET

For the Year Ended 28 February 2021

	Notes	2020/2021		2019/2020	
		£	£	£	£
FIXED ASSETS					
Equipment Machinery	4				0
Technological Eqpt	4		339		679
			339		679
CURRENT ASSETS					
Debtors	7	86,435		0	
Cash at bank & in hand	5	85,465		4,870	
Net Current Assets		171,900		4,870	
CURRENT LIABILITIES					
Loans	6	27,224		29,724	
Creditors		0		26	
Accrual		510		451	
		27,734		30,201	
TOTAL ASSETS			144,505		-24,652
FINANCED BY:					
Capital Brought Forward		-24,652		-19,258	
Profit		169,157		-5,394	
TOTAL			144,505		-24,652



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name: BROOKING MUSEUM OF ARCHITECTURAL DETAIL

On accounts for the year ended

28 FEBRUARY 2021

Charity no (if any)

1155363

Set out on pages

1-2 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28/02/2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed: CAMILLA HILLS

Date: 16/9/2021

Name: CAMILLA HILLS

Relevant professional qualification(s) or body

[Empty box for professional qualification]

(if any):

Address:

HONEYGREEN BARN, SMITHBROOK BARNS,

HORSHAM ROAD, CRANLEIGH, SURREY

GU6 8LH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

