

**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**

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#### **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**

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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.

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

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#### 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:



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 £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<b>8,092</b>	<b>-</b>	<b>8,092</b>	<b>10,291</b>
<b>EXPENDITURE ON</b>					
Other		779	129,984	130,763	114,410
<b>NET INCOME/(EXPENDITURE)</b>		<b>7,313</b>	<b>(129,984)</b>	<b>(122,671)</b>	<b>(104,119)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		7,472	2,092,294	2,099,766	2,203,885
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>14,785</b>	<b>1,962,310</b>	<b>1,977,095</b>	<b>2,099,766</b>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,284	1,168,412	1,169,696	1,002,151
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	8	-	(2,940)	(2,940)	(16,113)
<b>NET CURRENT ASSETS</b>		<u>13,501</u>	<u>793,898</u>	<u>807,399</u>	<u>1,097,615</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>14,785</u>	<u>1,962,310</u>	<u>1,977,095</u>	<u>2,099,766</u>
<b>NET ASSETS</b>		<u>14,785</u>	<u>1,962,310</u>	<u>1,977,095</u>	<u>2,099,766</u>
<b>FUNDS</b>	9				
Unrestricted funds				14,785	7,472
Restricted funds				<u>1,962,310</u>	<u>2,092,294</u>
<b>TOTAL FUNDS</b>				<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:

*P C N 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

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#### 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

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

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**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 £
<b>COST</b>				
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	1,081,232	172,149	6,429	1,259,810
<b>DEPRECIATION</b>				
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	66,051	20,410	3,653	90,114
<b>NET BOOK VALUE</b>				
At 28 February 2025	1,015,181	151,739	2,776	1,169,696
At 29 February 2024	941,062	59,748	1,341	1,002,151

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Prepayments and accrued income	204,315	612,267

**DEBTORS: AMOUNTS FALLING DUE AFTER ONE YEAR**

	2025 £	2024 £
Prepayments and accrued income	285,157	308,243

**THE BROOKING**

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

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**9. MOVEMENT IN FUNDS**

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

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

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

## 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 £
<b>Unrestricted funds</b>			
General fund	(374)	7,846	7,472
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	10,291	(2,445)	7,846
<b>Restricted funds</b>			
Villum Foundation - Main Grant	-	(111,699)	(111,699)
Villum Foundation - Development Grant	-	(266)	(266)
	<u>-</u>	<u>(111,965)</u>	<u>(111,965)</u>
<b>TOTAL FUNDS</b>	<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**

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#### **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).