

**Report of the Trustees and
Financial Statements
for the Year Ended 5th April 2025
for
The David Brooke Charity**

Towers + Gornall Ltd
Chartered Certified Accountants
River View
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Garstang
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The David Brooke Charity

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The David Brooke Charity

Report of the Trustees for the Year Ended 5th April 2025

The trustees present their report with the financial statements of the charity for the year ended 5th April 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

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The charity makes grants to institutions as set out below and maintains an investment portfolio in order to generate income to fund charitable donations.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the financial year ending 5 April 2025 the charity donated to thirty nine organisations a total of £109,020 as set out in note 4 to the financial statements. It is the policy of the trustees to donate to specific projects or equipment.

FINANCIAL REVIEW

Financial review

At the end of the year the value of the charity's investment portfolio was £3,119,742. The policy of the trustees is to make charitable donations out of investment income (net of costs).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity was created by Trust Deed dated 28 August 1981 for the transfer from Mr D Brooke of certain investments and to hold the capital and income of any property of the charity for such charitable purposes as the trustees may from time to time determine, and in particular for those charitable institutions concerned with the relief of children and young persons in need. Subsequently investments and cash have been transferred to the charity by Mr and Mrs D Brooke, Mr and Mrs N A Brooke and M J A Brooke.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

283658

Principal address

Fairways, 17 Mill Lane
Great Harwood
Blackburn
Lancashire
BB6 7UQ

Trustees

Mr N A Brooke
Mr M J A Brooke
Miss C F Wade Trustee

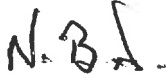
Independent Examiner

Mr Michael Gornall
Towers + Gornall Ltd
Chartered Certified Accountants
River View
96 High Street
Garstang
Preston
Lancashire
PR3 1WZ

The David Brooke Charity

Report of the Trustees for the Year Ended 5th April 2025

Approved by order of the board of trustees on 30th October 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N. A. Brooke'.

Mr N A Brooke - Trustee

Independent Examiner's Report to the Trustees of The David Brooke Charity

Independent examiner's report to the trustees of The David Brooke Charity

I report to the charity trustees on my examination of the accounts of The David Brooke Charity (the Trust) for the year ended 5th April 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Mr Michael Gornall

Towers + Gornall Ltd
Chartered Certified Accountants
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Lancashire
PR3 1WZ

30th October 2025

The David Brooke Charity

Statement of Financial Activities for the Year Ended 5th April 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Investment income	2	85,970	95,753
EXPENDITURE ON			
Raising funds	3	24,510	23,244
Charitable activities			
Grants for the benefit of children and young people		53,750	52,040
Grants to other institutions		55,270	40,000
Other		4,040	3,920
Total		137,570	119,204
Net gains/(losses) on investments		(73,157)	151,533
NET INCOME/(EXPENDITURE)		(124,757)	128,082
RECONCILIATION OF FUNDS			
Total funds brought forward		3,341,814	3,213,732
TOTAL FUNDS CARRIED FORWARD		3,217,057	3,341,814

The David Brooke Charity

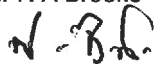
Balance Sheet

5th April 2025

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Investments	6	3,181,749	3,270,955
CURRENT ASSETS			
Debtors: amounts falling due within one year	7	28,593	57,034
Cash at bank		17,379	23,951
		<u>45,972</u>	<u>80,985</u>
CREDITORS			
Amounts falling due within one year	8	(10,664)	(10,126)
NET CURRENT ASSETS		<u>35,308</u>	<u>70,859</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,217,057	3,341,814
NET ASSETS		<u>3,217,057</u>	<u>3,341,814</u>
FUNDS	9		
Unrestricted funds		3,217,057	3,341,814
TOTAL FUNDS		<u>3,217,057</u>	<u>3,341,814</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30th October 2025 and were signed on its behalf by:

Mr N A Brooke - Trustee



Mr M J A Brooke - Trustee



Miss C F Wade - Trustee



The notes form part of these financial statements

The David Brooke Charity

Notes to the Financial Statements for the Year Ended 5th April 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

2. INVESTMENT INCOME

	2025 Unrestricted funds £	2024 Total funds £
Investment Income	85,970	95,753

The David Brooke Charity

Notes to the Financial Statements - continued for the Year Ended 5th April 2025

3. RAISING FUNDS

Investment management costs

	2025 Unrestricted funds £	2024 Total funds £
Investment management fees	24,510	23,244

4. GRANTS PAYABLE

	2025 £	2024 £
Grants for the benefit of children and young people	53,750	52,040
Grants to other institutions	55,270	40,000
	109,020	92,040

The total grants paid to institutions during the year was as follows:

	2025 £	2024 £
Samaritans Blackburn	-	500
Maggie Cancer Caring Centre Manchester	5,000	5,000
Stockdales	3,500	6,000
Barnado's	-	3,500
The Children's Trust	3,000	7,000
Bolton Lads and Girls Club	7,000	6,500
Newlife	-	6,500
Life Cycle UK	5,000	6,000
RSPB	-	3,000
Outreach	2,000	-
Douglas Bader Foundation	-	3,000
Marine Conservation Society		
	6,000	3,000
Deaf Blind UK	3,200	2,000
The Movement Centre for targeted training	4,500	5,500
Children's adventure farm trust	6,000	5,800
Age concern Cheshire	-	3,000
Crackerjacks trust	2,350	-
Rosemere cancer foundation	3,520	2,000
The handicapped childrens action group	2,200	1,740
Ribble Valley Cooking Club	-	3,000
Support Dogs	3,000	3,000
Alder Hey Hospital	2,500	3,000
Helen Arkell Dyslexia	-	6,500
Gorse Hill School	1,700	1,500
Saint Martin's Hospice	-	5,000
Young Lives Versus Cancer	2,500	-
Disabled Sailors' Association	3,000	-
Earth Trust	5,000	-
Martin House Childrens' Hospice	8,000	-
The Duke Of Edinburgh Awards	5,000	-
Hearing Dogs For Deaf People	6,000	-
Parenting Mental Health	3,000	-
Muscular Dystrophy UK	3,500	-
Douglas MacMillan Hospice	1,350	-
The British Wheelchair Foundation	5,700	-
Richard Shephard Music Foundation	5,500	-
	109,020	92,040

Notes to the Financial Statements - continued
for the Year Ended 5th April 2025

5. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustee's expenses

There were no travel expenses paid during the year ended 5 April 2025 nor in the year ended 5 April 2024.

6. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 6th April 2024	3,270,955
Additions	420,756
Disposals	(455,228)
Revaluations	(54,734)
At 5th April 2025	<u>3,181,749</u>
NET BOOK VALUE	
At 5th April 2025	<u>3,181,749</u>
At 5th April 2024	<u>3,270,955</u>

ANALYSIS OF ASSETS HELD

	2025 Market Value £	2025 Cost £	2024 Market Value £	2024 Cost £
Equities - UK	368,702	458,755		
Short term bond	62,007	62,275		
Equities - Overseas	2,213,807	1,792,979	2,715,620	2,242,942
Fixed Interest - UK	537,233	585,588	555,335	618,313
Totals	<u>3,181,749</u>	<u>2,899,597</u>	<u>3,270,995</u>	<u>2,861,255</u>

Cost or valuation at 5th April 2025 is represented by:

	Listed investments £
Valuation in 2025	<u>3,181,749</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Barclays income account	2,143	2,579
Barclays capital account	<u>26,450</u>	<u>54,455</u>
	<u>28,593</u>	<u>57,034</u>

The David Brooke Charity

Notes to the Financial Statements - continued for the Year Ended 5th April 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	120	-
Accrued expenses	10,544	10,126
	<u>10,664</u>	<u>10,126</u>

9. MOVEMENT IN FUNDS

	At 6/4/24 £	Net movement in funds £	At 5/4/25 £
Unrestricted funds			
General fund	3,341,814	(124,757)	3,217,057
TOTAL FUNDS	<u>3,341,814</u>	<u>(124,757)</u>	<u>3,217,057</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	85,970	(137,570)	(73,157)	(124,757)
TOTAL FUNDS	<u>85,970</u>	<u>(137,570)</u>	<u>(73,157)</u>	<u>(124,757)</u>

Comparatives for movement in funds

	At 6/4/23 £	Net movement in funds £	At 5/4/24 £
Unrestricted funds			
General fund	3,213,732	128,082	3,341,814
TOTAL FUNDS	<u>3,213,732</u>	<u>128,082</u>	<u>3,341,814</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	95,753	(119,204)	151,533	128,082
TOTAL FUNDS	<u>95,753</u>	<u>(119,204)</u>	<u>151,533</u>	<u>128,082</u>

The David Brooke Charity

Notes to the Financial Statements - continued for the Year Ended 5th April 2025

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 6/4/23 £	Net movement in funds £	At 5/4/25 £
Unrestricted funds			
General fund	3,213,732	3,325	3,217,057
TOTAL FUNDS	<u>3,213,732</u>	<u>3,325</u>	<u>3,217,057</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	181,723	(256,774)	78,376	3,325
TOTAL FUNDS	<u>181,723</u>	<u>(256,774)</u>	<u>78,376</u>	<u>3,325</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5th April 2025.

The David Brooke Charity

Detailed Statement of Financial Activities for the Year Ended 5th April 2025

	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS		
Investment income		
Investment Income	85,970	95,753
Total incoming resources	85,970	95,753
EXPENDITURE		
Investment management costs		
Investment management fees	24,510	23,244
Charitable activities		
Grants to institutions	109,020	92,040
Support costs		
Governance costs		
Accountancy and legal fees	4,040	3,920
Total resources expended	137,570	119,204
Net income before gains and losses	(51,600)	(23,451)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(73,157)	151,533
Net income	(124,757)	128,082

