

REGISTERED CHARITY NUMBER: 283658

Report of the Trustees and  
Financial Statements for the Year Ended 5 April 2016  
for  
THE DAVID BROOKE CHARITY

CHARITY COMMISSION  
FIRST CONTACT

31 OCT 2016

ACCOUNTS  
RECEIVED

NICHOLAS JENNER & CO  
P.O. Box 4001  
Pangbourne  
Reading  
Berkshire  
RG8 7FN

**THE DAVID BROOKE CHARITY**

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for the Year Ended 5 April 2016**

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## THE DAVID BROOKE CHARITY

### Report of the Trustees for the Year Ended 5 April 2016

The trustees present their report with the financial statements of the charity for the year ended 5 April 2016. 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 for Smaller Entities (the FRSSE) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

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

## THE DAVID BROOKE CHARITY

### Report of the Trustees for the Year Ended 5 April 2016

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the financial year ended 5th April 2016 the David Brooke Charity donated to thirty five organisations, a total of £80350. Of these 35 organisations 26 were for the benefit of children and young adults. At the end of the financial year the bank balance at Barclays was £14813 with investment assets of £2594393 and balances held by stockbrokers of £27484. During the financial year the charity received applications from 124 organisations, 35 of which were successful. Careful consideration is given to all applications for funding and details are kept of all organisations who apply for a donation. The priority of the charity is to support children and young adults, who live mainly in the North of England. The charity is always over subscribed and currently there is a three month waiting list.

Barclays Wealth continues to manage the investments of the charity, giving priority to high yielding investments to enable the charity to maximise donations. The income received during the financial year was £92728, and the yield on the portfolio based on its value at the end of the financial year was 3.5%. During the year several meetings were held between the trustees and Barclays Wealth to discuss the investment portfolio.

As in previous years the charity does not simply send out donations but donates with a view to funding known projects or equipment. The trustees encourage organisations to update them with news of projects or equipment the charity has purchased or supported.

The David Brooke Charity donated to the following charities during the year:

##### **Yorkshire Dales Millennium Trust**

The David Brooke Charity continued its long association with this charity. A donation of £4000 was used to continue their "People and the Dales Project". This project supports disadvantaged children by various activities in the Yorkshire Dales.

##### **Support Dogs**

Support Dogs is an organisation that trains specialist dogs to help people with physical disabilities and improve their lives. A donation of £2500 was used to purchase harnesses and leads for their dogs. Nigel Brooke attended their annual general meeting in November 2015.

##### **Special Education Needs Families Support Group**

This charity based in Manchester supports children and young adults. A donation of £2000 was used to purchase a hearing loop and computer equipment.

##### **Seeing Ear**

Seeing Ear produces online library books in an accessible electronic format for people with partial sight. A donation of £1000 was used to purchase books.

##### **Hospice in the Weald**

A donation of £3100 was used to purchase overhead hoists for one of the Hospice bedrooms.

##### **Saint Bartholomew's Church Great Harwood**

The donation of £500 was used to support their re-roofing fund.

##### **Life Train Trust**

Life Train Trust is a charity that supports children who come from difficult or neglected backgrounds. A donation of £2000 was used to pay for a course leader.

##### **The Children's Adventure Farm**

The Children's Adventure farm offers holidays to disadvantaged, disabled and sick children. A donation of £1500 was able to provide a holiday for two children and their families.

##### **The Door Youth Project**

The Door Youth Project based in Stroud supports disadvantaged young people. A donation of £750 was used for their mentoring service.

## THE DAVID BROOKE CHARITY

### Report of the Trustees for the Year Ended 5 April 2016

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

###### **RSPB**

We continue our long association with the RSPB. A donation of £3000 was used to support their Connecting Children and Families with their Nature project.

###### **Muir Maxwell Epilepsy Trust**

A donation of £3000 purchased six epilepsy alarms for children suffering from epilepsy.

###### **Samaritans Blackburn Hyndburn and Ribble Valley Branch**

A donation of £3500 was used to purchase equipment and decorate their training room in Blackburn. Nigel Brooke visited the Samaritans to view the newly refurbished training room in March 2015.

###### **Astley Park School**

The pupils at Astley Park School have a wide range of complex learning needs. The donation of £3000 allowed pupils to attend a three day visit and some pupils on a one day visit to the Anderton Outdoor Centre at Rivington. Nigel Brooke visited the children at the centre.

###### **Guide Dogs for the Blind**

James Brooke, a trustee of the David Brooke Charity, died in May 2015. A donation of £2000 was sent to the Guide Dogs to go toward training a puppy in his name.

###### **Low Mill Outdoor Centre North Yorkshire**

A donation of £1000 was used to go towards a new mini-bus for the centre.

###### **Kids Lincolnshire**

A donation of £2000 was used to fund summer outings for disabled children in the Lincolnshire area.

###### **Stockdales Manchester**

The charity continues its association with this charity which cares for disabled children and adults. A donation of £4000 purchased a Learning station bed/chair.

###### **Child Bereavement UK (Runcorn Branch)**

Child Bereavement is a charity that supports young people who have experienced the death of a parent or a close family member. A donation of £1000 was used to produce a film on how music helps them cope with their loss.

###### **The Living Paintings Trust**

Living Paintings is a charity that produces books for partially sighted or blind children. A donation of £2500 was used to part fund the printing of a new touch and see book by David Walliams entitled "The Bear Who Went Boo". A copy of the book was sent to the trustees to view.

###### **Thomas Organisation**

Thomas is a Blackburn charity that caters for people with addiction to alcohol and drugs. A donation of £1500 was used to purchase a folding pool table, indoor table tennis table and six guitars.

###### **Fledglings**

Fledglings is a charity that provides solutions with equipment to everyday problems associated with disabled children. A donation of £1500 was used to reprint the brochure for the Lancashire area.

###### **East Lancashire Guides**

Traditionally the East Lancashire Guides trained their staff over a number of weekends. The donation of £2000 was used to carry out a training programme for their staff on a residential course over a weekend.

###### **Bolton Lads and Girls Club**

A donation of £2500 was used to support their young citizen project. This project enables children living in areas of deprivation to develop positive character skills while volunteering in their local community.

###### **Cochlear Implant Children's Support Group**

A donation of £2500 was used to take seven children and their parents on a holiday at Dukes Barn in the Peak District.

## THE DAVID BROOKE CHARITY

### Report of the Trustees for the Year Ended 5 April 2016

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

###### Royal London Society for the Blind

A donation of £3500 was used to support the Royal London Society for the Blind sport programme called Sport without Limits.

###### Winston's Wish

Last year Winston's Wish opened a base in Wigan that helps children overcome family bereavement. The donation of £1500 was used to establish a Feelings and Memories Library.

###### The Donna Louise Children's Hospice

The Donna Louise Children's Hospice is based at Stoke-on-Trent and supports families who have children with life limiting conditions and shortened life expectancy. A donation of £1500 was used to purchase a medical controlled drug storage cabinet and a special air mattress.

###### Youth Hostel Association

The donation of £2000 funded twenty five children from Lancashire and twenty two children from Northumberland to have a holiday at a YHA hostel under their Breaks for Kids Scheme.

###### The Royal National Institute for Deaf People

Over a number of years the David Brooke Charity has supported the research of Professor William Newman into genetic childhood deafness. This donation of £4000 continued our support of this work.

###### The Who Cares Trust

The Who Cares Trust is based in London and cares for young people living in care. The donation of £2500 was used to support their skills sessions for care leavers. The skills learned in these sessions allow young adults to live independent lives.

###### National Search and Rescue Dogs (Lancashire Branch)

The Lancashire Branch of the National Search and Rescue Dogs are training dogs to assist in searching for drowned victims. A donation of £3000 was used to purchase a rigid inflatable boat, a second hand engine, and a trailer for all the equipment.

###### Brainwave

Brainwave aims to improve children's mobility communication skills through a range of educational and physical activities. A donation of £2500 was used to refurbish the family room.

###### British Red Cross

A donation of £3000 was used to part fund the purchase of four new ambulances for the Lancashire area.

###### The Salvation Army

A donation of £2500 was used to support the Bolton debt advice service.

###### The Children's Trust

The Children's Trust, based in Surrey, supports children with brain injuries. A donation of £2000 enabled them to make the final payment for a special wheel chair and to purchase furniture for their centre.

##### **Investment performance**

The trustees are authorised by the trust deed to invest in any stocks, funds of securities or investments for the time being authorised by law for trustees for the investment of trust funds, including the purchase of freehold or leasehold land having an unexpired term of at least sixty years. Discretionary investment powers have been delegated to Barclays Wealth & Investment Management. The investment policy is to maintain a substantial proportion of the portfolio in UK FTSE100 stocks in order to provide a sustainable yield to enable the Charity to continue to support the institutions that have been supported in the past.

During the year the total return on the investment portfolio was a loss of 2.1% compared with the benchmark total loss of 2.88%.

**THE DAVID BROOKE CHARITY**

**Report of the Trustees**  
**for the Year Ended 5 April 2016**

**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 28th 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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

283658

**Principal address**

Fairways  
17 Mill Lane  
Great Harwood  
Blackburn  
Lancashire  
BB6 7UQ

**Trustees**

N. A. BROOKE  
D.J. RUSMAN  
M.J.A. BROOKE  
J.C. BROOKE - deceased 7.5.15

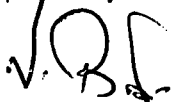
**Independent examiner**

NICHOLAS JENNER & CO  
P.O. Box 4001  
Pangbourne  
Reading  
Berkshire  
RG8 7FN

**Investment advisers**

Barclays Wealth & Investment Management  
1st Floor, 3 Hardman Street  
Spinningfields  
Manchester M3 3HF

Approved by order of the board of trustees on 17 October 2016 and signed on its behalf by:



N. A. BROOKE - Trustee

Independent Examiner's Report to the Trustees of  
THE DAVID BROOKE CHARITY

I report on the accounts for the year ended 5 April 2016 set out on pages seven to thirteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

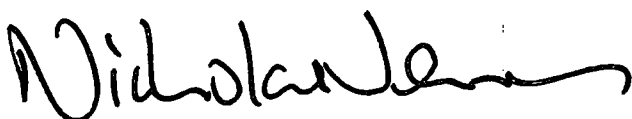
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



NICHOLAS JENNER  
NICHOLAS JENNER & CO  
P.O. Box 4001  
Pangbourne  
Reading  
Berkshire  
RG8 7FN

Date: 25/10/2016



**THE DAVID BROOKE CHARITY**

**Statement of Financial Activities  
for the Year Ended 5 April 2016**

	Notes	2016 Unrestricted fund £	2015 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	2	92,753	80,827
Other income		-	2
<b>Total</b>		<b>92,753</b>	<b>80,829</b>
<b>EXPENDITURE ON</b>			
Raising funds	3	28,140	27,845
<b>Charitable activities</b>			
Grants for the benefit of children and young people		58,250	43,500
Grants to other institutions		22,100	18,650
<b>Total</b>		<b>108,490</b>	<b>89,995</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(15,737)</b>	<b>(9,166)</b>
<b>Other recognised gains/(losses)</b>			
Gains/(losses) on investment assets		(164,314)	164,419
<b>Net movement in funds</b>		<b>(180,051)</b>	<b>155,253</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>2,810,405</b>	<b>2,655,152</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,630,354</b>	<b>2,810,405</b>

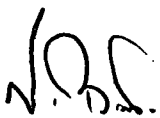
The notes form part of these financial statements

THE DAVID BROOKE CHARITY

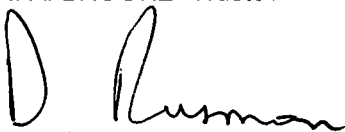
Balance Sheet  
At 5 April 2016

	Notes	£	2016 Unrestricted fund £	2015 Total funds £
<b>FIXED ASSETS</b>				
Investments	7		2,594,393	2,773,489
<b>CURRENT ASSETS</b>				
Debtors	8		27,745	28,745
Cash at bank			14,813	14,975
			<hr/>	<hr/>
			42,558	43,720
<b>CREDITORS</b>				
Amounts falling due within one year	9		(6,597)	(6,804)
			<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>			35,961	36,916
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<hr/>	<hr/>
			2,630,354	2,810,405
<b>NET ASSETS</b>			<hr/>	<hr/>
			2,630,354	2,810,405
<b>FUNDS</b>	10			
Unrestricted funds			2,630,354	2,810,405
<b>TOTAL FUNDS</b>			<hr/>	<hr/>
			2,630,354	2,810,405

The financial statements were approved by the Board of Trustees on 17 October 2016 and were signed on its behalf by:



N. A. BROOKE -Trustee



D.J. RUSMAN -Trustee



M.J.A. BROOKE -Trustee

The notes form part of these financial statements

# THE DAVID BROOKE CHARITY

## Notes to the Financial Statements for the Year Ended 5 April 2016

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) 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

	2016	2015
	£	£
Investment income	92,728	80,776
Foreign exchange	25	51
	<hr/>	<hr/>
	92,753	80,827
	<hr/>	<hr/>

**THE DAVID BROOKE CHARITY**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2016**

**3. RAISING FUNDS**

**Raising donations and legacies**

	2016	2015
	£	£
Support costs	<u>4,380</u>	<u>3,870</u>

**Investment management costs**

	2016	2015
	£	£
Investment management fees	<u>23,760</u>	<u>23,975</u>

Aggregate amounts	<u>28,140</u>	<u>27,845</u>
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**4. GRANTS PAYABLE**

	2016	2015
	£	£
Grants for the benefit of children and young people	58,250	43,500
Grants to other institutions	<u>22,100</u>	<u>18,650</u>
	<u>80,350</u>	<u>62,150</u>

**THE DAVID BROOKE CHARITY**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2016**

**4. GRANTS PAYABLE - continued**

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

	2016 £	2015 £
Child Action North West	-	3,500
Youth Hostel Association	2,000	-
YMCA Blackburn	-	1,500
Alzheimer's Society	-	3,000
British Stammering Association	-	2,500
Hospice In The Weald	3,100	3,000
Independence At Home	-	3,000
The Living Paintings Trust	2,500	2,500
RNID	4,000	-
RSPB	3,000	3,000
The Salvation Army	2,500	-
Samaritans	3,500	3,000
Yorkshire Dales Millennium Trust	4,000	3,500
Action On Hearing Loss (RNID)	-	3,000
All Saints St Ives Parish Church	-	500
East Lancashire Scouts	-	2,500
East Lancashire Guides	2,000	2,500
Stockdales	4,000	3,500
Guide Dogs For The Blind	2,000	-
Saint Bartholomew's Church Great Harwood	500	500
Thomas Organisation Blackburn	1,500	1,400
Astley Park School	3,000	2,500
Bolton Lads & Girls Club	2,500	2,500
The Who Cares Trust	2,500	2,500
The Royal London Society for the Blind	3,500	3,500
The Cirdan Sailing Trust	-	2,000
The Douglas Bader Foundation	-	3,000
Befriend a Child	-	2,000
Christians Against Poverty	-	250
Dream Holidays	-	1,500
Support Dogs	2,500	-
Special Educational Needs Families Support Group	2,000	-
Seeing Ear	1,000	-
Life Train Trust	2,000	-
The Children's Adventure Farm	1,500	-
The Door Youth Project	750	-
Muir Maxwell Epilepsy Trust	3,000	-
Low Mill Outdoor Centre	1,000	-
Kids Lincolnshire	2,000	-
Child Bereavement	1,000	-
Fledglings	1,500	-
Cochlear Implant Children's Support Group	2,500	-
Winston's Wish	1,500	-
The Donna Louise Children's Hospice	1,500	-
National Search & Rescue Dogs	3,000	-
Brainwave	2,500	-
British Red Cross	3,000	-
The Children's Trust	2,000	-
	<u>80,350</u>	<u>62,150</u>

**THE DAVID BROOKE CHARITY**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2016**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2016 nor for the year ended 5 April 2015.

**Trustees' expenses**

Travelling expenses of £142 (2015 £228) were paid during the year to Mr D.J. Rusman.

**6. INVESTMENT GAINS & LOSSES**

	2016 £	2015 £
Realised investment gains/(losses)	(33029)	13815
Unrealised investment gains/(losses)	(131285)	150604
	<u>(164314)</u>	<u>164419</u>

**7. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 6 April 2015	2,773,489
Additions	709,082
Disposals	(756,893)
Revaluations	(131,285)
At 5 April 2016	<u>2,594,393</u>
 <b>NET BOOK VALUE</b>	
At 5 April 2016	<u>2,594,393</u>
At 5 April 2015	<u>2,773,489</u>

	2016		2015	
	Market Value	Cost	Market Value	Cost
	£	£	£	£
Equities - UK	1538845	1621528	1582689	1524765
Equities - overseas	789737	670579	923829	736272
Fixed Interest - overseas	-	-		
Fixed Interest - UK	265811	265951	266971	256599
Totals	<u>2594393</u>	<u>2558058</u>	<u>2773489</u>	<u>2517636</u>

**THE DAVID BROOKE CHARITY**

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2016

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

	2016 £	2015 £
Balances held by Barclays Wealth & Investment Management	27,484	28,745
Tax	261	-
	<u>27,745</u>	<u>28,745</u>

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

	2016 £	2015 £
Accrued expenses	6,597	6,804

**10. MOVEMENT IN FUNDS**

	At 6.4.15 £	Net movement in funds £	At 5.4.16 £
<b>Unrestricted funds</b>			
General fund	2,810,405	(180,051)	2,630,354
<b>TOTAL FUNDS</b>	<u>2,810,405</u>	<u>(180,051)</u>	<u>2,630,354</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	92,753	(108,490)	(164,314)	(180,051)
<b>TOTAL FUNDS</b>	<u>92,753</u>	<u>(108,490)</u>	<u>(164,314)</u>	<u>(180,051)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2016.

**THE DAVID BROOKE CHARITY**

**Detailed Statement of Financial Activities**  
**for the Year Ended 5 April 2016**

	2016 £	2015 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Investment income	92,728	80,776
Foreign exchange	25	51
	<u>92,753</u>	<u>80,827</u>
<b>Other income</b>		
Interest on tax repayment	-	2
	<u>92,753</u>	<u>80,829</u>
<b>Total incoming resources</b>	<b>92,753</b>	<b>80,829</b>
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Investment management fees	23,760	23,975
<b>Charitable activities</b>		
Grants to institutions	80,350	62,150
<b>Support costs</b>		
<b>Governance costs</b>		
Trustees' expenses	142	228
Accountancy and legal fees	4,238	3,642
	<u>4,380</u>	<u>3,870</u>
<b>Total resources expended</b>	<b>108,490</b>	<b>89,995</b>
<b>Net expenditure before gains and losses</b>	<b>(15,737)</b>	<b>(9,166)</b>
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	(33,029)	13,815
<b>Net (expenditure)/income</b>	<b><u>(48,766)</u></b>	<b><u>4,649</u></b>