

Stichting The Brook Foundation

Statement of activities for the year 2023

	2023	2022
	EUR	EUR
Benefits	1.668.086	1.668.086
Expenses		
Gifts to charities	1.104.400	1.138.992
Housing expenses	16.500	16.000
Office expenses	334	-100
General expenses	4.579	4.296
Total of sum of expenses	<u>1.125.813</u>	<u>1.159.188</u>
Total of operating result	542.273	508.898
Income from fixed assets and securities	3.357.155	1.013.127
Other interest and similar income	54.800	247
Value changes of receivables from fixed assets and securities	19.024	-1.215.213
Interest and similar expenses	<u>-26.366</u>	<u>-57.899</u>
Financial income and expense	<u>3.404.613</u>	<u>-259.738</u>
Total of net result	<u><u>3.946.886</u></u>	<u><u>249.160</u></u>
Appropriation of result		
	<u>2023</u>	<u>2022</u>
	EUR	EUR
Other reserve	<u><u>3.946.886</u></u>	<u><u>249.160</u></u>

Stichting The Brook Foundation

Notes to the financial statements

Entity information

Registered address and registration number trade register

The registered and actual address of Stichting The Brook Foundation is Stadionplein 16 Tower B 6 hg, 1076 CM in Amsterdam, Nederland. Stichting The Brook Foundation is registered at the Chamber of Commerce under number 34346757.

General notes

General notes

The most important activities of the entity

The activities of Stichting The Brook Foundation having its legal seat at Amsterdam, primarily consist of activities concerning nature, conservation, children and culture, as well as doing payments to organisations which deal with these activities and further everything that is related to these activities.

General accounting principles

General accounting principles

The accounting standards used to prepare the financial statements

The financial statements are drawn up in accordance with the accounting principles that are common in The Netherlands. The purpose of these annual accounts is to give insight in the financial position of Stichting The Brook Foundation.

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost.

Accounting principles

Accounting principles applied to the valuation of assets and liabilities

Financial assets

Participations over which no significant influence can be exercised are valued at historical cost and are presented as effects.

Cash and cash equivalents

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and in hand is valued at nominal value.

Non-current liabilities

On initial recognition long-term debts are recognised at fair value. Transaction costs which can be directly attributed to the acquisition of the long-term debts are included in the initial recognition. After initial recognition long-term debts are recognised at the amortised cost price, being the amount received taking into account premiums or discounts and minus transaction costs. If there is no premium / discount or if there are no transaction costs, the amortised cost price is the same as the nominal value of the debt.

The difference between stated book value and the mature redemption value is accounted for as interest

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cost in the statement of activities on the basis of the effective interest rate during the estimated term of the long-term debts.

Current liabilities

On initial recognition current liabilities are recognised at fair value.

Accounting principles applied to the valuation of the statement of income and expenses

Accounting principles for determining the result

The result is the difference between the realisable value of the goods/services provided and the costs and other charges during the year. The results on transactions are recognised in the year in which they are realised.