

Company Registration No. 813847 (England and Wales)
(Charity No. 239966)

**BROOK ADVISORY CENTRES
(A Company Limited by Guarantee)**

The Young People's Sexual Health Charity

**REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2012

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BROOK ADVISORY CENTRES

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BROOK ADVISORY CENTRES

Report of the Trustees year ending 31st March 2012

Reference and administrative details

Charity name	Brook National
Charity number	813847
Company number	239966
Registered office	50 Featherstone St London EC1Y 8RT
Chief Executive	Simon Blake
Auditors	Saffery Champness Chartered Accountants Lion House Red Lion Street London WC1R 4GB
Bankers	Lloyds Bank 273-275 Kentish Town Road London NW5 2LP
Solicitors	Russell-Cooke 8 Bedford Row London WC1R 4BX

Trustees

The following people have been trustees (and directors as defined by the Companies Act 2006) during the period 1 April 2011 to the date of this report:

Linda Thomas
Roger F Gibson
Scott Bennett

(all being members of the Subsidiaries committee of the parent company/charity Brook Advisory – Charity number 1140431)

BROOK ADVISORY CENTRES

Report of the Trustees year ending 31st March 2012 (continued)

Aims, objectives and activities;

Brook's charitable objects, as declared in the Memorandum of Association are to 'promote the health, particularly sexual health of young people and those most vulnerable to sexual ill health through providing information, education and outreach, counselling, confidential clinical and medical services, professional advice and training '

All of Brook's activity aims to improve the sexual health of young people up to the age of 25 and enable them to enjoy their sexuality without harm. We work within the UN Convention on the Rights of the Child

Our strategic framework identifies our core activity areas as;

- Provision of clinical and support services
- Education and training
- Lobbying, campaigning and advocacy

and commits us to;

- Maintain our specialism in sexual health for the under 25s, addressing the sexual health needs of children and young people holistically.
- Double our reach so that by 2019 we will have direct contact with 400,000 young people

Underpinning these commitments are eight strategic goals.

- Young people will be involved in all of our work
- We will ensure we are a robust Network that provides value for money
- Evidence, clinical excellence and a commitment to ongoing improvement will drive all our work.
- We will develop a strong Brook workforce including volunteers and trustees who are connected to and driven by our values.
- We will establish a framework for measuring and demonstrating evidence of impact
- We will share our learning, knowledge and expertise with professionals.
- We will develop, maintain and establish strong relationships with a range of partners
- We will develop a robust and sustainable funding and support base.

Key activities of Brook National

In Brook National the following activities contribute to the achievement of the strategic goals:

- The delivery of Ask Brook, a young people's helpline and information service
- A programme of young people and stakeholder campaigns both on and offline
- The V24 24 and V Talent Year volunteer programmes

BROOK ADVISORY CENTRES

Report of the Trustees year ending 31st March 2012 (continued)

- Provision of a press office and other corporate communications support for the group.
- A publications programme with a range of resources for young people and professionals working with young people
- Development and maintenance of a national and regional websites and national social media activity
- Development of a range of projects which support the improvement of young people's sexual health
- Legal, financial and HR support for the transition to "One Brook"
- Business Development support for the Group
- Delivery of an events programme including the UK Sexual Health Awards

Achievements and performance

Key achievements for the Brook group in 2011/12

- Contact with 294,763 young people through its clinical and support, education and telephone and online services
- Brought together the charities in the Brook network forming a group and recruiting a single trustee board and senior management team.
- Merged with education charity Education For Choice (EFC) so that EFC became a project within Brook
- Supported all English charities in the group to register with the CQC and produce Quality Accounts.
- Responded to consultations on a range of national policy issues and media stories

Key achievements for Brook National in 2011/12 were:

- Developed a formal partnership with FPA – both organisations are closely aligned in their values and the trustees of both organisations felt that we could campaign stronger together and also benefit our service users by working together more closely
- Secured joint funding with FPA funding to work in collaboration with Durex on a major three year sexual health programme
- Launched the first UK Sexual Health Awards together with FPA
- Continued the work of Brook's Sex Positive campaign and launched the SRE for the 21st century campaign and petition. The full report from this campaign highlighted young people's views of what they wanted SRE to be and was submitted to the PSHE Education review team as part of Brook and FPA's joint response
- Launched a mobile version of Brook's website after seeing a 60% increase in the number of people viewing the website from a mobile device
- Put young people at the heart of our work by hosting V24/24 volunteers in London, Oldham and Liverpool Continued programme of Ask Brook volunteers

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Report of the Trustees year ending 31st March 2012 (continued)

- Active partners on Voice for Choice and the Sex Education Forum. Also a member of the Sexual Health Forum
- Developed a wider range of online services, launching an Ask Brook virtual chat service, an online sexual behaviours tool and a mobile website

Future plans for the Brook group include:

- Continuing to expand our reach and support more young people with clinical and support, education and counselling services and through the Ask Brook helpline
- Continue to develop our organisation structure to ensure we have a strong workforce and organisation which best provides services to our clients
- Maintaining a loud and strong policy and campaigning voice in support of young people, their developing sexuality and sexual health
- Develop our strategic partnership with FPA and joint work with Durex on a three year programme of work to improve people's sexual health
- Host the second UK Sexual Health Awards together with FPA
- Continue to strengthen our digital strategy through investigating the provision of virtual sexual health services
- Continue to have young people involved in our work through the V24/24 programme and Paul Hamlyn Foundation Partnership
- Share our knowledge and expertise with professionals through a range of publications, training programmes and online resources

Future plans for Brook National include:

It is anticipated that during the course of the next year all activities formerly part of the Brook National role will be transferred to the parent company – Brook Advisory

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Report of the Trustees year ending 31st March 2012 (continued)

Key performance measures of Brook National

Success measures	Progress
Corporate Support	
<ul style="list-style-type: none"> • HR strategy milestones achieved 	Partly achieved, though it was not possible to do a staff survey, there was good engagement with staff across the organisation
<ul style="list-style-type: none"> • Finance strategy milestones achieved 	Achieved
<ul style="list-style-type: none"> • IT strategy milestones achieved 	Partly achieved
<ul style="list-style-type: none"> • Internal Communications • Successful appointment of 'comms champions' • Increase in visits to the extranet • 70% of staff attend roadshow • 50% of staff respond to survey 	Achieved
Business Development	
<ul style="list-style-type: none"> • Intelligence gathering across the NHS and other public services 	Achieved
<ul style="list-style-type: none"> • Clear Brook education package and tariff articulated • Set of national standards for education agreed across organisation • FPA/Brook community project agreed 	Partly achieved Brook was not able to get funding for a joint community project, but proposals are ongoing. The education package has not yet been agreed
Campaigns and advocacy	
<ul style="list-style-type: none"> • V project milestones (including recruitment) • S P targets achieved • Digital strategy agreed • Young people's stories collected 	Achieved
<ul style="list-style-type: none"> • Appointment of participation lead • Workplan agreed and milestones achieved 	Not achieved – participation lead recruitment postponed til 2012/13 following successful funding bid
<ul style="list-style-type: none"> • Continued presence at senior policy forum • 2000 individual S P pledges • 50 S P orgs • Contact with 200 MPs • 10 high profile supporters 	Achieved
<ul style="list-style-type: none"> • Virtual sexual health milestones achieved • Mobile product launched • Update of site 	Partly Achieved – the virtual sexual health project has been slightly delayed, but is on track in year 2
<ul style="list-style-type: none"> • Outcomes star rolled out across organisation • Further tools in evaluation toolkit agreed 	Partly Achieved – evaluation tools are in development and ready to be circulated.

BROOK ADVISORY CENTRES

Report of the Trustees year ending 31st March 2012 (continued)

Financial Review

Financial results summary for the year

Unrestricted income decreased from £698,397 in the previous year to £356,287. With a further £1,147,051 of restricted income received during the current year; total income decreased by 4.6% to £1,503,338.

Expenditure of unrestricted funds decreased from £878,048 to £732,789 in 2011/12, while restricted expenditure decreased from £1,303,489 to £1,145,258. Total expenditure therefore decreased 13.9% to £2,181,537. This left a deficit of £374,709 in the year. Total unrestricted funds were £13,504 at the year end. In addition £128,656 of restricted funds remained unspent at the year end.

Principal funding sources

- Durex
- Education for Choice
- The Monument Trust
- Government Grants

Funds

At the year end there was one restricted fund in deficit, V24.24 additional funding will be received in 2011/12 to relieve the deficit.

Reserves policy

The trustees in November 2011 adopted a new reserves policy to apply to all Brook charities. It sets out a summary policy statement as follows:

Reserves are held by individual charities and at group level (for deployment as required) to meet cashflow needs and mitigate risks. These reserves comprise unrestricted funds that are neither committed nor invested in fixed assets or stock.

In the period 2011 to 2013 Brook is devoting a portion of its funds that would otherwise be retained in reserves to essential investment. During this period the aim is that a minimum level of reserves equivalent to two months operating expenditure will be held locally in individual centres and a further £0.5m at group level. The level of reserves and potential liabilities will be kept under review throughout this period.

Free reserves for Brook Advisory Centres should therefore be a minimum of two months expenditure which equates to £313,008. Actual free reserves stood at £13,504 at the year end. This is a significant improvement on last year, in light of future plans there are currently no plans to address this shortfall.

BROOK ADVISORY CENTRES

Report of the Trustees year ending 31st March 2012 (continued)

Investment policy

Investments are made according to the criteria laid out in the Trustee Act 2000 Returns are invested Our investment strategy requires the accessibility of investments to reflect our Reserves policy.

Structure, management and governance

Brook National is a company limited by guarantee The liability of the members is limited to £5 per member Brook is a Registered Charity and is also incorporated under the Companies Acts of England and Wales. Brook is governed by its Memorandum and articles of Association, as last amended in April 2011

Appointment of Trustees

The first eight trustees of the new Brook Advisory parent organisation were elected from the charities that made up the Brook Network prior to March 31 2011.

A further three trustees were recruited during 2011/12 and a maximum of three further trustees will be recruited in 2012/13 to ensure the right mix of skills is in place on the board Both appointed and co-opted trustees will ordinarily be advertised through a range of on and off line mechanisms to ensure diversity of skills, backgrounds and experience on the board

All candidates are interviewed by a nominations committee and references are taken up prior to appointment for successful candidates. All trustees are CRB checked

Trustees serve a three year term, and the maximum that can be served is six years. The first eight trustees' terms will be staggered to ensure continuity

The board appoints members to the Subsidiaries Committee and they act as Trustees for the other charities within the group

Trustee induction and training

Brook runs an online e-learning induction programme for all new joiners, including trustees. This is supplemented by:

- A trustee induction pack
- Meetings with all key staff
- Visits to Brook services.
- Trustee development sessions
- Further training and induction activities according to individual needs

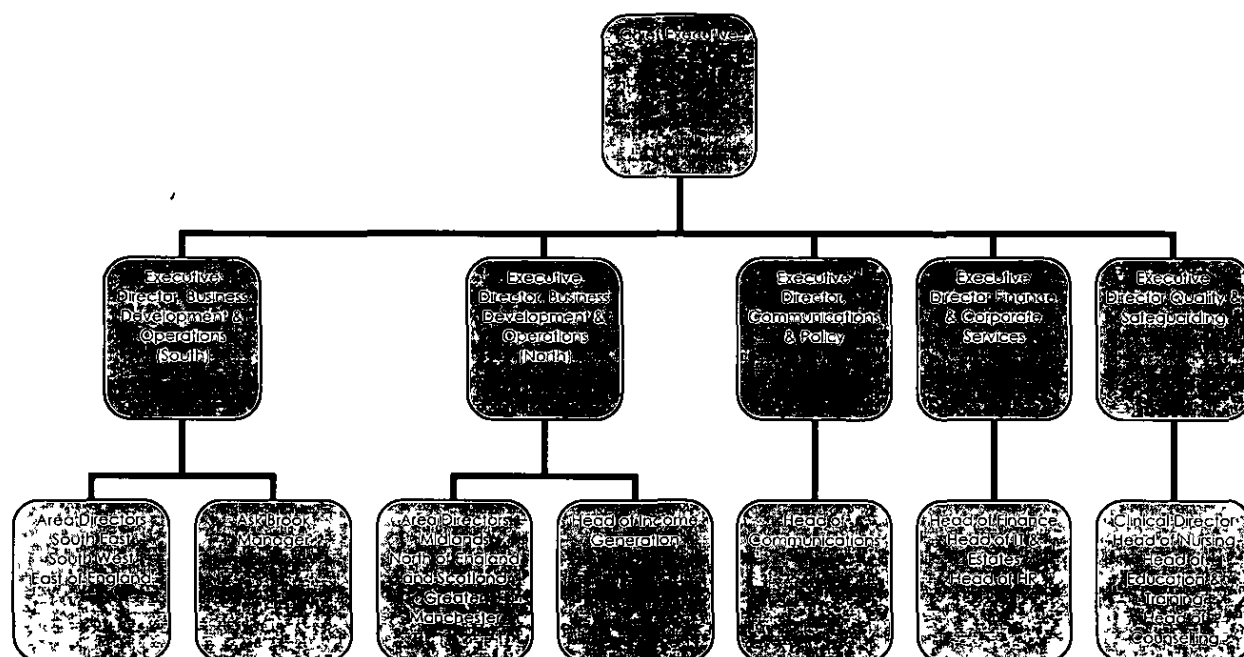
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Report of the Trustees year ending 31st March 2012 (continued)

Organisational structure

Brook became a group structure in April 2011 with a parent company

The current management structure for the group is included below and Brook is currently consulting on wider management and staff changes across the organisation



Relationships within the group

Brook is a group structure with parent company and a series of subsidiaries. Brook National is a subsidiary of the Brook group

Charity Education for Choice merged with Brook in 2011/12 to become a project within Brook

Risk assessment

Brook regularly undertakes a detailed review and assessment of risks, financial and non-financial, to which it is exposed in its current activities

The trustees have considered a summary of all major risks and have ensured that effective systems and controls exist to reduce internal risks and respond swiftly to external risks and minimise their impact.

Risks are monitored continually by the senior management team, reviewed regularly by the Honorary Officers and annually by the Board unless there are issues that need the Board's immediate attention

BROOK ADVISORY CENTRES

Report of the Trustees year ending 31st March 2012 (continued)

Trustee statement

The trustees (who are also directors of Brook National for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom accounting Standards (United Kingdom generally Accepted accounting Practice)

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

Company law required trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent,
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

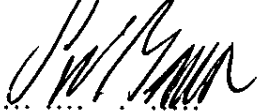
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Report of the Trustees year ending 31st March 2012 (continued)

In so far as the trustees are aware

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

Signed on behalf of the Trustees



S Bennett

4 October 2012

BROOK ADVISORY CENTRES

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 MARCH 2012

We have audited the financial statements on pages 14 to 23. 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).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition we read all the financial and non-financial information in the Trustees Annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on the financial statements

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
 - have been properly prepared in accordance with United Kingdom Generally Accepted accounting Practice, and
-

BROOK ADVISORY CENTRES

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 MARCH 2012

- have been properly prepared in accordance with the requirements of the Companies Act 2006

Opinion on other matters prescribed by the Companies Act

In our opinion the information given in the Trustees' annual Report for the financial year for which the financial statements are prepared is consistent with financial statements

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of trustees' remunerations specified by law are not made, or
- we have not received all the information and explanations we require for our audit

Cara Turlington (Senior Statutory Auditor)
For and on behalf of

Saffery Champness

**Chartered Accountants
Registered Auditors**

Saffery Champness

Lion House
Red Lion Street
London
WC1R 4GB

4 October 2012

BROOK ADVISORY CENTRES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2012

	Note	Unrestricted funds £	Restricted funds £	Total 2012 £	Total 2011 £ As restated
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
Subscriptions and donations		85,215	-	85,215	56,059
Grants	2	85,003	1,147,051	1,232,054	925,765
Investment income		91	-	91	2,204
Incoming resources from charitable activities					
Improving young people's sexual health	3	185,978	-	185,978	591,350
Total incoming resources		356,287	1,147,051	1,503,338	1,575,378
Resources expended					
Costs of generating funds		-	-	-	26,687
Charitable activities					
Improving young people's sexual health	4	696,650	1,145,258	1,841,908	2,111,097
Governance costs	5	36,139	-	36,139	43,753
Total resources expended		732,789	1,145,258	1,878,047	2,181,537
Net movement in funds for the year before transfers		(376,502)	1,793	(374,709)	(606,159)
Transfers		-	-	-	-
Net movement in funds for the year after transfers		(376,502)	1,793	(374,709)	(606,159)
Funds at 1 April as previously stated		116,341	126,863	243,204	865,496
Prior year adjustment	17	273,665	-	273,665	257,532
Funds at 1 April as restated		390,006	126,863	516,869	1,123,028
Funds at 31 March		13,504	128,656	142,160	516,869

There were no gains or losses in the year other than as above

All activities are continuing and are within the Charity's objects

The notes on pages 16-23 form part of these financial statements

BROOK ADVISORY CENTRES

BALANCE SHEET AS AT 31 MARCH 2012

	Note	2012 £	£ As restated	2011 £ As restated
Fixed assets				
Tangible assets	9	54,628		127,763
Current assets				
Stocks	10	25,533	40,755	
Debtors	11	362,861	487,992	
Cash at bank and in hand		217,825	83,153	
		<u>606,219</u>	<u>611,900</u>	
Creditors Amounts falling due within one year	12	<u>(518,687)</u>	<u>(222,794)</u>	
Net current assets		87,532		389,106
Net assets		<u>142,160</u>		<u>516,869</u>
Funds				
Restricted funds	14	128,656		126,863
Unrestricted funds				
General funds		13,504		390,006
Total funds	15	<u>142,160</u>		<u>516,869</u>

The financial statements were approved for issue by the Trustees on 4 October 2012 and signed on its behalf by



S Bennett
Trustee

The notes on page 16-23 form part of these financial statements

Companies House Number 813847

BROOK ADVISORY CENTRES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2012

1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the company's accounts

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice for Charities issued by the Charities Commission in March 2005 (SORP 2005), the Companies Act 2006 and applicable accounting standards

1.2 Depreciation

Fixed assets costing more than £1,000 are capitalised and depreciated over their estimated useful lives

Improvement to leasehold property	period of lease
Computer equipment	25% straight line
Software licence	10% straight line
Other equipment	20% straight line

1.3 Stocks

Stocks are stated at the lower of cost and net realisable value

1.4 Incoming resources

Incoming resources include all amounts received or receivable up to the accounting date which have been confirmed to the company and whose value can be assessed with a reasonable accuracy. Gifts in kind, including investments, are recognised at their market value on receipt

1.5 Deferred income

Income is deferred when it relates to payment in advance for goods and services not yet provided

1.6 Operating leases

Operating lease costs are charged to the Statement of Financial Activities on a straight line basis over the lease term

1.7 Outgoing resources

Expenditure is charged on an accruals basis and is analysed between the company's main activities. Direct expenditure, including staff costs and associated establishment and overhead costs, is allocated directly to the relevant activity. Other staff costs and associated establishment and overhead costs are classified as support costs and are allocated to specific activities by reference to the time spent on each. The company's main activities are:

Charitable activities comprise expenditure related to the company's charitable objectives

BROOK ADVISORY CENTRES

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2012

1 Accounting policies (continued)

Costs of generating funds comprise expenditure related to fundraising activities and related publicity

Governance costs comprise expenditure relating to the governance of the company

1.8 Pension scheme

Brook Advisory Centres makes contributions into the Pensions Trust's Growth Plan (The Plan). The Plan is funded and is not contracted-out of the State scheme. The plan is a multi-employer, defined benefit plan and the charity is not able to identify its share of assets and liabilities. Accordingly in accordance with FRS 17 contributions are accounted for as if it were a defined contribution scheme and recognised as they become payable.

1.9 Funds

Restricted funds are the unexpended balances of incoming resources held on trust to be applied for specific purposes. Designated funds are unrestricted funds that are set aside at the discretion of the trustees for specific purposes, the purpose of specific designated funds is shown in the notes to the financial statements. General funds are the accumulated surplus of incoming resources over outgoing resources and are available for use at the discretion of the trustees in furtherance of the company's objectives.

2 Incoming resources - grants

	Unrestricted funds £	Restricted funds £	Total 2012 £	Total 2011 £
Government grants (national and local)	-	918,844	918,844	667,209
Other grants	85,003	228,207	313,210	258,556
	<u>85,003</u>	<u>1,147,051</u>	<u>1,232,054</u>	<u>925,765</u>

3 Incoming resources – charitable activities

	Unrestricted funds £	Restricted funds £	Total 2012 £	Total 2011 £ As restated
Brook centres	-	-	-	338,179
Publications	67,025	-	67,025	88,858
Conferences and seminars grants	59,358	-	59,358	66,429
Consultancy	59,595	-	59,595	97,884
	<u>185,978</u>	<u>-</u>	<u>185,978</u>	<u>591,217</u>

BROOK ADVISORY CENTRES

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2012

4 Total resources expended

The charity has one charitable activity being improving young people's sexual health.

	Direct costs £	Support costs £	Total 2012 £	Total 2011 £
Staff costs	526,150	347,676	873,826	1,228,060
Service delivery	69,829	-	69,829	185,144
Depreciation	-	87,971	87,971	31,766
Premises	-	43,417	43,417	69,215
Administration	89,587	677,278	766,865	596,912
	<u>685,567</u>	<u>1,156,341</u>	<u>1,841,908</u>	<u>2,111,097</u>

5 Governance costs

	Total 2012 £	Total 2011 £
Trustees' expenses	2,260	1,216
Audit	22,984	12,555
Accountancy	10,895	-
Other	-	29,982
	<u>36,139</u>	<u>43,753</u>

6 Staff costs

	2012 £	2011 £
Salaries	619,273	888,845
Social security costs	51,562	89,324
Pension costs	11,102	15,649
Other costs, including recruitment, training, temporary staff and consultants	191,889	234,242
	<u>873,826</u>	<u>1,228,060</u>

No employees earned in excess of £60,000 during the year (2011 one between £70,000 and £80,000) Pension contributions on behalf of this individual in 2011 were £3,043)

BROOK ADVISORY CENTRES

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2012

6 Staff costs (continued)

The average full time equivalent number of staff during the year was as follows

2012 Number	2011 Number
24	25

7 Trustees

None of the directors, who also acted as trustees of the charity, received any remuneration from the company for their services as trustees (2011: £Nil)

During the year, 6 trustees (2011: 6) were reimbursed for travelling expenses incurred in attending meetings and other expenses incurred on the company's behalf totalling £2,260 (2011: £1,216).

8 Net income/(expenditure) for the year

	2012 £	2011 £
Net income/(expenditure) for the year includes		
Auditors fees - audit - current year	8,150	7,150
- audit fee - prior year under provision	-	2,050
- other services	4,200	3,355
Depreciation	87,971	31,766

BROOK ADVISORY CENTRES

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2012

9	Tangible assets For use by the charity			
		Leasehold property £	Furniture and equipment £	Total £
	Cost			
	At 1 April 2011	3,343	225,154	228,497
	Additions	-	14,836	14,836
	At 31 March 2012	3,343	239,990	243,333
	Depreciation			
	At 1 April 2011	3,343	97,391	100,734
	Charge in the year	-	87,971	87,971
	At 31 March 2012	3,343	185,362	185,362
	Net book value			
	At 31 March 2012	-	54,628	54,628
	At 31 March 2011	-	127,763	127,763
10	Stocks and work in progress		2012 £	2011 £
	Publications		25,533	40,755
11	Debtors		2012 £	2011 £
				As restated
	Trade debtors		252,133	170,722
	Other debtors		15,270	273,665
	Prepayments and accrued income		95,458	43,605
			362,861	487,992

BROOK ADVISORY CENTRES

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2012

12 Creditors: Amounts falling due within one year

	2012 £	2011 £
Trade creditors	118,124	88,955
Social security and other taxes	17,488	42,212
Other creditors	218,589	75,164
Accruals	164,486	16,463
	<u>518,687</u>	<u>222,794</u>

13 Future financial commitments

The company has an annual commitment of £nil (2011. £41,314) under a property lease expiring on 14 April 2014.

14 Restricted funds

	Balance 1.4 2011 £	Incoming resources £	Outgoing resources £	Transfers £	Balance 31.3.2012 £
National, Regional and Local Government grants:					
Ask Brook					
Information					
Service	-	227,919	(224,295)	-	3,624
Website	15,009	20,000	(35,009)	-	-
development					
Third sector					
investment					
programme	(12,050)	84,800	(72,750)	-	-
Induction					
development					
project	58,440		(58,440)	-	-
Virtual sexual	-	96,663	(57,690)	-	38,973
health					
Sexual Health	51,875	-	(51,875)	-	-
Strategy					
Carried forward	<u>113,274</u>	<u>429,382</u>	<u>(500,059)</u>	<u>-</u>	<u>42,597</u>

BROOK ADVISORY CENTRES

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2012

14 Restricted funds (continued)

	Balance 1.4.2011 £	Incoming resources £	Outgoing resources £	Transfers £	Balance 31 3 2012 £
Brought forward	113,274	429,382	(500,059)	-	42,597
Other project grants					
V24 24	-	42,848	(47,997)	-	(5,149)
Education for choice	-	72,859	(20,720)	-	52,139
Durex	-	52,500	(25,296)	-	27,204
The Monument Trust	-	60,000	(48,135)	-	11,865
Transition fund	-	296,000	(296,000)	-	-
DFES Traffic Light	-	153,408	(153,408)	-	-
V- talent year	13,589	40,054	(53,643)	-	-
	<u>126,863</u>	<u>1,147,051</u>	<u>(1,145,258)</u>	<u>-</u>	<u>128,656</u>

Restricted funds represent funds given to the company for specific purposes, any restricted funds unspent at the year end are carried forward

Government grants Funds for specific aspects of improving young people's sexual health
Other project grants Funds for specific aspects of the charity's work

The fund in deficit shown above will have additional restricted income received in the 2011/12 financial year and thus the deficit will be cleared next year

BROOK ADVISORY CENTRES

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2012

15 Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Total £
Restricted funds	-	128,656	128,656
General funds	54,628	(41,124)	13,504
	<u>54,628</u>	<u>87,532</u>	<u>142,160</u>

16 Related parties

From 1 April 2011, Brook Advisory Centres is a 100% subsidiary of Brook Advisory, a charitable company registered in England and Wales (Charity No. 1140431, Company No 07458731).

As group financial statements are prepared Brook Advisory Centres has taken advantage of the exemption in FRS 8 not to disclose transactions with other members of the group.

17 Prior year adjustment

An adjustment to reserves brought forward of £257,532 has been made to reflect the need to account for the licence fee receivable from the group charities on an accruals basis. The 2011 income was also restated by £16,133 to reflect this.