



**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
period ended 31 March 2013**



BROOK ADVISORY CENTRES

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Report of the Trustees period ending 31 March 2013

Reference and administrative details

Charity name	Brook Advisory Centres
Charity number	239966
Company number	813847
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

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Trustees

The following people have been Trustees (and directors as defined by the Companies Act 2006) during the period 1 April 2012 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)

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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.

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Key activities of Brook Advisory

Brook Advisory is the parent company of the Brook Group. Its key activities are as follows:

- Senior management and leadership for the Group
- Recruitment, development and administrative support for the Group Trustees
- Leadership of the transformation programme for the Group
- A programme of quality assurance and clinical governance for the Group
- Corporate support services for the Group
- Policy and parliamentary activity on behalf of the Group.

Achievements and performance

Key achievements for the Brook Group in 2012-13 were:

- Contact with 284,768 young people through clinical and support, education, telephone and online services
- Further expanding our reach and support to more young people with clinical and support, education and counselling services and through the Ask Brook helpline and development of the Online Clinic through the Virtual Sexual Health project.
- Campaigning in support of young people on the issues that matter to them Celebrating the second birthday of the SexPositive campaign in February 2013, and social action projects throughout the year run by volunteers across the organisation through the V24/24 programme and O2 Think Big partnership
- Continued to have young people involved in our work through the V24/24 programme, and developing our participation work through the Paul Hamlyn Foundation Partnership This included the appointment of a Participation Lead and launching P+ participation groups bringing young volunteers from across the organisation together at a national meeting in January 2013. Young people were also involved in the development of business planning and trained in recruitment, leading to a change in the recruitment policy that young people must sit on recruitment panels for all Brook posts.
- Continued to share our knowledge and expertise with professionals through a range of publications, training programmes and online resources This included bringing the Education For Choice (EFC) publications into the Brook catalogue and online shop, and the development and launch of the LGBT ABC resource written and developed by young volunteers.
- Brook wide clinical audit programme – we set a benchmark for all services to select a minimum of 40 sets of client notes for each audit Four Brook wide clinical audits were completed in the following areas: note keeping, contraceptive implant fitting and removal, sexually transmitted infection (STI) screening; and, emergency contraception.
- Organisational wide quarterly reporting requirements were revised to improve categorisation of incidents. Categories included incidents relating specifically to information governance, medicines management and other clinical

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- incidents. This has enabled high risk incidents and trends to be easily identified and cross organisation learning to be shared.
- Following the successful pilot of Counter Measures in 2011-12 we decided to use this kinaesthetic approach to gathering client feedback instead. This is an effective method of taking an exit survey that requires a minimum of materials and is accessible to most, if not all young people. Clients are given a counter and asked to drop it into one of two containers in response to a closed survey question to elicit a 'yes' or 'no' response. Two Counter Measures surveys were carried out, each for two weeks. The first ran from 20 August 2012, with the question 'Did Brook help you today?' The second ran from 18 February 2013 with the question 'Would you recommend Brook to a friend?'

Key achievements for Brook Advisory in 2012-13 were:

- Continued to develop our organisational structure, including the establishment of corporate services and the Quality and Safeguarding Directorate, to ensure that we have a strong and efficient workforce in a way which best serves our clients
- Further developed our strategic partnership with FPA and joint work with Durex, launching the XES – We Can't Go Backwards campaign to fight against the worrying erosion of sexual health rights and services, including the launch of the Unprotected Nation report in January 2013 to highlight the economic effects of restricting sexual health services. The first year's results of this campaign will be integral to our campaign during Sexual Health Week, 2013
- Hosted the second annual UK Sexual Health Awards together with FPA. The Awards had more nominations compared to the previous year and more guests at the event. We also introduced a new category to recognise sexual health campaigns and storylines which will continue in the UK Sexual Health Awards 2014
- The further development of our online services and information, including our new Online Clinic which enables us to reach more young people through web and mobile technologies. This project was piloted in Milton Keynes and Cornwall during 2012-13. One key success has been using the webchat for consultations for the contraceptive implant, meaning that staff could do the first consultation online without the client having to visit the clinic twice.
- Continuing to campaign and be a voice for sex and relationships education that is fit for the 21st century through the Sex Positive campaign.
- Support for clinical governance and quality assurance programmes across the organisation including implementation of the PQASSO programme.
- Provision of robust and effective corporate services support to the whole organisation – bringing together systems and processes for IT, Finance, HR and estates
- Running a range of parliamentary events, meetings and activities including a joint parliamentary reception with FPA to highlight the XES – We Can't Go Backwards campaign, response to consultations and meetings with key MPs.
- Publicly launched the online Sexual Behaviours Traffic Light Tool for all professionals working with young people, as well as training for professionals on the tool
- Embarking on a thorough review of all our company policies with the aim of implementing a Brook-wide 'pillar policy' framework. The creation of a unified policy structure across the organisation will support our transformation to fewer legal entities – ensuring that all Brook services are working to consistent policies; support effective governance through a streamlined process for policy production, sign-off and review; support business development and income generation by ensuring policies are quickly and easily accessible.
- Launched our first fully integrated business plan for the whole organisation. Brook's Business Plan 2013-16 details how we will go about achieving the core strategic commitments and goals set out in our Strategic Framework 2009-19.

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It forms the basis for a viable and sustainable financial strategy for the next three years, and sets out our priorities for investment, efficiencies and shifts in activity so that we can continue to be the best we can be in meeting the needs of ALL young people in a fast-changing commissioning environment.

- Launched a corporate procurement strategy for 2013-16 that seeks to secure efficiency savings of £1m over three years. The changing commissioning environment, coupled with a reduction in public spending and upward pressure on costs presents financial challenges for the sector. It is our duty as a charity and as a contracted provider of public services to ensure that our expenditure delivers value for money and is spent in the most effective way to enable us to deliver the best possible outcomes for young people.
- Supported the group with a range of meetings, events, conferences and training opportunities for the wider organisation

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Future plans for the Brook Group include:

- Prepare for Brook's 50th birthday celebration in 2014, which will include a fundraising target of £100,000 through events, activities and donations, and an online supporter portal to allow people to support 50th birthday events and fundraise for Brook.
- Maximise the opportunities of being One Brook to facilitate innovation and evidence-based practice.
- To improve our ability to influence policy and practice in the context of localism, increase our visibility with a new range of parliamentary stakeholders, and assist our services in England to successfully re-tender to Local Authorities for sexual health services, and respond to the local priorities and needs of young people and commissioners.
- Host the third UK Sexual Health Awards, together with FPA
- Continue to meet the needs of the most vulnerable and disadvantaged young people, and explore new approaches to meet young people's needs effectively, maintaining current services and extending our reach
- Develop and strengthen our core offer of education services for young people and professionals.
- Work with partners and stakeholders to develop and strengthen the availability and range of our services, including brief interventions around wider health issues
- Continue to ensure involvement of young people in all aspects of internal and external policy, business planning, practice and service development, and engage with the young people's participation group 'P+' to establish a youth-led service evaluation role. Supporting staff in gaining the skills to genuinely share power with young people
- To continue to develop the organisation's structure and way of working to ensure we really are best fit to meet the needs of the clients we serve. This will include the final stage of moving to a new legal entity 'Brook Young People' The transformation of Brook began in April 2011 and an overview of this activity and next steps is included in the following section.
- During 2013-14 we will review organisation wide incident reporting procedures to ensure consistent reporting of patient safety incidents.
- We will employ our own pharmacist who will lead the development of Brook Patient Group Directions (PGDs) and advise on medicines management. By the end of March 2014 we intend that 90% of our services will be using Brook developed PGDs. (Achieving this will be subject to Brook being able to authorise its own PGDs)
- We will complete a review of the organisation's complaints and compliments process. This will be in line with the recommendations from the Office of the Children's Commissioner in their Common Principles for Child Friendly Complaint Processes.

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Future plans for the Brook Group – organisational structure, progress and next steps

The journey so far

Nearly three years ago we started the transformation of Brook. In April 2011 we brought 16 charities together to form a unified Group structure. This made Brook a stronger business, that was more efficient, more resilient, and with a louder voice. It was also part of a planned journey to becoming a single legal entity. We set up a corporate service and moved all our finances on to one system. We have a specialist centralised HR service and a global IT strategy – this is all part of the journey to transform Brook

The benefits so far

Three years ago five key benefits of becoming One Brook were identified. We are keen to reflect on where we are in achieving these goals.

1 Brook will be the leading young people's sexual health charity driven by its core values and human rights.

- We believe we are Staff and young people tell us this.
- We have a place at all major national policy tables.
- Young people have been at the heart of our policy work, meeting with politicians and policy makers and representing themselves and Brook with great confidence.
- We have strong relationships with commissioners, and health bodies.
- We successfully delivered our core campaigns and built a strong campaigning voice for young people.

2. Brook will secure new income and deliver the transition to 'One Brook' on time and in budget, realising cost benefits along the way.

- We did. We successfully transferred to the new structure as planned.
- We're making savings and putting that money back into the business.
- We're on target to deliver £1m efficiencies over three years.
- We're spending the money we save on training of staff, business growth, and improving our IT and buildings

3. Brook will be a leader in young people's engagement and involvement at all levels in the organisation.

- Brook now has a Participation Lead, and has developed creative examples of participation across the organisation.
- Young people play a key role in developing our budget and business plan.
- Trained volunteers are involved in nearly all of our recruitment.
- We launched 20 O2 Think Big projects across the UK with more to come
- We are planning employment pathways for young people.

4. Brook invests in the history, knowledge and expertise of its charities' staff and Trustees, and attracts, develops and retains high quality staff

- We have a good mix of experienced and relatively new staff.
- We have a vibrant and engaged National Consultation Forum, and have established a strong tradition of effective consultation.

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- We have established career pathways in many of our services.
- We are harmonising terms and conditions, and we had a pay award.
- We are investing £180,000 on staff training and development.

5. *Brook will be a learning organisation driven by models of best practice*

- We have adopted PQASSO as our universal quality assurance model.
- We conduct clinical audits to make sure we continuously improve.
- We are developing ways to measure the social return on our investment
- Our new Data and Impact Coordinators are developing and improving our ability to demonstrate Brook's impact.

The final stages

The last part of our transformation will be to complete the legal aspects of our consolidation. This will occur during 2013. One of the key changes is to our identity **Brook Young People**. We will still be known as 'Brook' but the official name of our registered company will change to 'Brook Young People'. We will also still have a local voice as Brook London, Brook Wirral, Brook Birmingham... and so on, even though there will only be one charity. We chose Brook Young People as it so easily shows where we stand – wearing our hearts on our sleeve so to speak!

Brook Scotland

This will be the new registered company name for all services provided in Scotland. Services provided by Highland will still be known as 'Brook Highland', but we are ambitious in developing our services into other parts of Scotland

Brook Channel Islands

This will be the new registered company name of Brook Jersey as we are ready to take on any opportunities to develop our services on the other islands. As above, services provided in Jersey will still be known as 'Brook Jersey'.

Brook Northern Ireland

This will remain as it is now, with its own committee, running and growing services in Northern Ireland.

Over 2013-14 we will complete all of the legal changes and will engage with all of our stakeholders to advise them of the changes and tell them of the exciting new future for Brook. Then we feel we're ready for the next stage of our evolution, "to grow and prosper in an increasingly competitive and collaborative market "

These changes are the right thing for Brook and provide a platform for us to expand our product range and move into new areas. After all, the more we do and the better we do it, the better deal young people get!

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Future plans for Brook Advisory include:

- To continue our assessment of Brook services within the PQASSO Quality Assurance framework, getting all areas of the organisation to Level 1 by March 2014.
- To use data compiled from the Brook and FPA XES – We Can't Go Backwards campaign, and our Unprotected Nation report to push for the wider provision of contraceptive services for young people, and campaign for 21st century SRE and a positive culture about young people's sexual health through our Sex.Positive campaign.
- Further development of our online services, including the Online Clinic and our wider online offering.
- Work in partnership with the FPA to deliver a programme of work to improve sex and relationships education in Further Education settings.
- Develop and market online training packages, such as the e-learning tool, for young people, teachers and professionals.
- Embed the use of the Sexual Behaviours Traffic Light Tool across the organisation supporting safeguarding practices and share it with partner agencies, including promotion of training for external agencies on the Traffic Light Tool and supporting materials.
- Continue to work in coalition with our partners to ensure quality sex and relationships education for young people.
- Demonstrate Brook's impact in delivering young people's services in terms of both value for money and improvements in health and well-being, including the implementation of a standard data set and reporting framework for use by each of Brook's service elements, and implementation of the Outcome Star impact tool within education and counselling.
- To continue to build and market Brook's portfolio of products and services, undertake market research and identify opportunities with current tenders.
- Develop our new pillar policy framework over 2013-14, which will comprise three tiers: Pillar Policies, Detailed Policies, and Procedures. Six cross-cutting Pillar Policies will form the foundations of the framework, with each of our Detailed Policies coming under one of these pillars. Our Detailed Policies will be supported by a series of Procedures which provide detailed guidance to staff on how to implement policy. The policy review project will be complete by March 2014, at which point a complete set of company policies in the new framework will be published. A cycle of policy review will then commence from April 2014.
- Through our Corporate Procurement Strategy 2013-16, we will forensically analyse our expenditure and centralise our purchasing to benefit from economies of scale, while favouring suppliers who demonstrate alignment with our values and charitable status.
- To support our Trustees. All Trustees are encouraged to keep their existing skills and knowledge up to date and develop new ones where appropriate. Brook's Trustees come from all walks of life. They each have different support and development needs and plan to meet those needs in different ways. Trustees have completed a skills assessment and financial management

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awareness diagnostic to help identify their group and individual support, development and training requirements. These will include.

- Workshops, conferences or training courses on different aspects of a Trustees' role
- Training, briefings or update sessions at board meetings
- An away day with the Executive Team
- Personal research, reading and online learning
- Coaching and mentoring.

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Financial Review

Financial results summary for the year

On 1 April 2012 Brook Advisory Centres transferred the majority of its operations to Brook Advisory, including all associated assets and liabilities. This resulted in a net transfer out of £142,160.

Brook Advisory Centres continued to operate the Ask Brook information service. Income received in respect of this service was £114,000 and expenditure was £89,689. £24,311 of funding remained at 31 March 2013 that will be used to support the provision of the service in 2012/13

On 31 May 2013 the operation of the Ask Brook service was also transferred to Brook Advisory and Brook Advisory Centres became dormant

Principal funding sources

Brook Advisory is funded through a variety of funders, but also recharges its support services functions to the other organisations within the group on a fair and even percentage of income apportionment.

Reserves policy

As explained above Brook now operates a pillar policy structure in order to facilitate effective policy management. We have six core pillar policies approved annually by the Board of Trustees, and all of our detailed policies fall within one of these.

This *Reserves Policy* should be read in the context of the *Managing Resources Pillar Policy* (Pillar 2).

Our *Managing Resources Pillar Policy* (Pillar 2) states:

- 2.1 *We will maintain a minimum level of unrestricted reserves equivalent to three months total operating costs.*

Brook holds reserves primarily to meet cash flow needs and mitigate financial risk, providing a temporary buffer against planned and unplanned peaks and troughs of income and expenditure.

In 2013-14 Brook's total budgeted operating costs are £14,562,887. Three months operating costs, and therefore the minimum level of reserves to be held, are £3,640,722.

The Board can agree to increase this minimum requirement at any time in order to set aside funds to invest in the future of the organisation, or for any specific purpose in line with Brook's charity objects

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Structure, management and governance

Brook Advisory is a company limited by guarantee. The liability of the members is limited to £5 per member. Brook Advisory 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

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 DBS 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

Organisational structure

Brook became a group structure in April 2011 with Brook Advisory as the parent company with the below charities becoming subsidiary charities represented by the Subsidiaries Committee:

(a)	Brook Advisory Centres
(b)	Brook Advisory Centre (Avon)
(c)	Brook Birmingham
(d)	Brook Blackburn
(e)	Brook Burnley
(f)	Brook Cornwall
(g)	Brook East of England
(h)	Brook Highland
(i)	Brook Liverpool
(j)	Brook London
(k)	Brook Manchester
(l)	Brook Pennine

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(m)	Brook Wigan & Leigh
(n)	Brook Wirral
(o)	Brook Sandwell and Dudley

The Subsidiaries Committee Members became Executive Committee Members of Brook Jersey. Brook Advisory became a member of Brook Jersey.

Brook Advisory Centres transferred the licence for Brook Northern Ireland to Brook Advisory.

Relationships within the group

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

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.

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Trustee statement

The Trustees (who are also directors of Brook Advisory 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 statement 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.

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

Signature: 

Trustee (Name: ROGER GIBSON .) Date: 13TH NOVEMBER 2013

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 MARCH 2013

We have audited the financial statements on pages 21 to 30. 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 of 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 Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its 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 statement of Trustees' responsibilities, the Trustees, who are also the directors of the organisation for the purposes of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts 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 accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts 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 accounts. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited accounts. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on accounts

In our opinion the accounts

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (continued) FOR THE YEAR ENDED 31 MARCH 2013

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

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

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 accounts are not in agreement with the accounting records and returns, or
- certain disclosures of Trustees' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit

Saffery Champness

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

Saffery Champness

.....

**Chartered Accountants
Registered Auditors**

Lion House
Red Lion Street
London
WC1R 4GB

13 November 2013

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2013

	Note	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income					
Subscriptions and donations		-	-	-	85,215
Grants	2	-	114,000	114,000	1,232,054
Investment income		-	-	-	91
Incoming resources from charitable activities		-	-	-	-
Improving young people's sexual health	3	-	-	-	185,978
Total incoming resources		-	114,000	114,000	1,503,338
Resources expended					
Charitable activities					
Improving young people's sexual health	4	-	89,689	89,689	1,841,908
Operational transfer to parent charity		13,504	128,656	142,160	-
Governance costs	5	-	-	-	36,139
Total resources expended		13,504	218,345	231,849	1,878,047
Net movement in funds for the year before		(13,504)	(104,345)	(117,849)	(374,709)
Funds brought forward at 1 April		13,504	128,656	142,160	516,869
Funds carried forward at 31 March		-	24,311	24,311	142,160

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

All activities are within the charity's objects. Notes 1 and 16 set out more details regarding the future of the company

The notes on pages 23-30 form part of these financial statements

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BALANCE SHEET AS AT 31 MARCH 2013

	Note	2013 £	£	2012 £	£
Fixed assets					
Tangible assets	9		-		54,628
Current assets					
Stocks	10	-		25,533	
Debtors	11	-		362,861	
Cash at bank and in hand		93,950		217,825	
		<u>93,950</u>		<u>606,219</u>	
Creditors Amounts falling due within one year	12	<u>(69,639)</u>		<u>(518,687)</u>	
Net current assets			<u>24,311</u>		<u>87,532</u>
Net assets			<u>24,311</u>		<u>142,160</u>
Funds					
Restricted funds	13		24,311		128,656
Unrestricted funds					
General funds			-		13,504
Total funds	14		<u>24,311</u>		<u>142,160</u>

The financial statements were approved for issue by the Trustees on 13TH NOVEMBER 2013 and signed on its behalf by

Signature *Roger Gibson*
Trustee (Name *ROGER GIBSON*)

The notes on page 23-30 form part of these financial statements
Companies House Number 813847

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2013

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.

In preparing the accounts the Trustees have considered the ability of the charity to continue as a going concern for at least one year from the date the balance sheet is signed. A decision was made to transfer all remaining operations to Brook Advisory on 31 May 2013 and from this point Brook Advisory Centres will become dormant. However, the trustees believe that there is no difference in preparing the financial statements on a break up basis as the project will continue uninterrupted during the whole of 2013/14

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.

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NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE YEAR ENDED 31 MARCH 2013**

1 Accounting policies (continued)

1.5 Deferred Income

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

1.6 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
- Costs of generating funds comprise expenditure related to fundraising activities and related publicity
- Governance costs comprise expenditure relating to the governance of the company

1.7 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.

1.8 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.

BROOK ADVISORY CENTRES

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2013

2 Incoming resources – grants

	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
Government grants (national and local)	-	114,000	114,000	918,844
Other grants	-	-	-	313,210
	-	114,000	114,000	1,232,054

3 Incoming resources – charitable activities

	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
Publications	-	-	-	67,025
Conferences and seminars grants	-	-	-	59,358
Consultancy	-	-	-	59,595
	-	-	-	185,978

4 Total resources expended

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

	Direct costs £	Support costs £	Total 2013 £	Total 2012 £
Staff costs	-	-	-	873,826
Clinical costs	-	-	-	69,829
Depreciation	-	-	-	87,971
Premises	89,689	-	89,689	43,417
Administration	-	-	-	766,865
	89,689	-	89,689	1,841,908

All costs incurred in 2012-13 were direct costs of running the Ask Brook helpline.

BROOK ADVISORY CENTRES

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2013

5 Governance costs

	Total 2013 £	Total 2012 £
Trustees' expenses	-	2,260
Audit	-	22,984
Accountancy	-	10,895
	<hr/>	<hr/>
	-	36,139

6 Staff costs

	2013 £	2012 £
Salaries	-	619,273
Social security costs	-	51,562
Pension costs	-	11,102
Other costs, including recruitment, training, temporary staff and consultants	-	191,889
	<hr/>	<hr/>
	-	873,826

No employees earned in excess of £60,000 during the year.

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

2013 Number	2012 Number
<hr/>	<hr/>
nil	24

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 (2012: £Nil).

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2013

8 Net (expenditure) for the year

	2013 £	2012 £
Net (expenditure) for the year includes		
Auditors fees – audit – current year	-	8,150
– other services	-	4,200
Depreciation	-	87,971

For use by the charity

For use by the charity	Leasehold property £	Furniture and equipment £	Total £
Cost			
At 1 April 2012	3,343	239,990	243,333
Transfer to parent charity	(3,343)	(239,990)	(243,333)
At 31 March 2013	-	-	-
Depreciation			
At 1 April 2012	3,343	185,362	188,705
Transfer to parent charity	(3,343)	(185,362)	(188,705)
At 31 March 2013	-	-	-
Net book value			
At 31 March 2013	-	-	-
At 31 March 2012	-	54,628	54,628

BROOK ADVISORY CENTRES

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2013

10	Stocks and work in progress	2013	2012
		£	£
	Publications	-	25,533
		<hr/>	<hr/>
11	Debtors	2013	2012
		£	£
	Trade debtors	-	252,133
	Other debtors	-	15,270
	Prepayments and accrued income	-	95,458
		<hr/>	<hr/>
		-	362,861
		<hr/>	<hr/>
12	Creditors: Amounts falling due within one year	2013	2012
		£	£
	Trade creditors	-	118,124
	Social security and other taxes	-	17,488
	Intercompany creditors	69,639	-
	Other creditors	-	218,589
	Accruals	-	164,486
		<hr/>	<hr/>
		69,639	518,687
		<hr/>	<hr/>

BROOK ADVISORY CENTRES

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2013

13 Restricted funds

	Balance 1.4 2012 £	Incoming resources £	Outgoing resources £	Transferred to Brook Advisory £	Balance 31.3.2013 £
National, Regional and Local Government grants.					
Ask Brook					
Information					
Service	-	114,000	(89,689)	-	24,311
Virtual Sexual	42,597	-		(42,597)	-
Health					
	<u>42,597</u>	<u>114,000</u>	<u>(89,689)</u>	<u>(42,597)</u>	<u>24,311</u>
Other project grants					
V24/24	(5,149)	-	-	5,149	-
Education For	52,139	-	-	(52,139)	-
Choice					
Durex	27,204	-	-	(27,204)	-
The Monument	11,865	-	-	(11,865)	-
Trust					
	<u>128,656</u>	<u>114,000</u>	<u>(89,689)</u>	<u>(128,656)</u>	<u>24,311</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.

BROOK ADVISORY CENTRES

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 MARCH 2013

14 Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Total £
Restricted funds	-	24,311	24,311
General funds	-	-	-
	<hr/>	<hr/>	<hr/>
	-	24,311	24,311
	<hr/>	<hr/>	<hr/>

15 Related parties

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.

16 Post balance sheet events

On 31 May 2013 all remaining activities of Brook Advisory Centres were transferred to Brook Advisory with their associated assets and liabilities. The delivery of services to clients has continued seamlessly

From 31 May 2013 Brook Advisory Centres will remain dormant for the foreseeable future.