

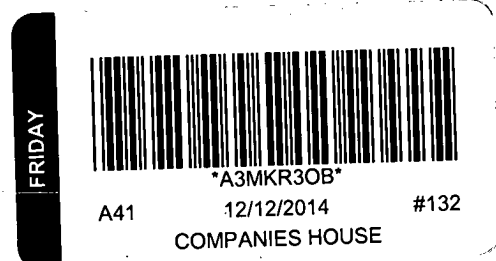


**Company Registration No. 813847 (England and Wales)  
(Charity No. 239966)**

**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<sup>ST</sup> March 2014**



## **Brook Advisory Centres**

### **Report of the Trustees period ending 31<sup>st</sup> March 2014**

#### **Reference and administrative details**

Charity name	Brook Advisory Centres
Charity number	239966
Company number	813847
Registered Office	50 Featherstone Street London EC1Y 8RT
Senior Area Manager	Simon Blake
Statutory 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

## Brook Advisory Centres

### Trustees

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

<b>Name</b>	<b>Role</b>	<b>Term began</b>
Linda Thomas	Elected Trustee	Elected Nov 2012 (second term)
Scott Bennett	Elected Trustee	Initial board 2011
Roger Gibson	Elected Trustee	Initial board 2011

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

## Brook Advisory Centres

### A word from the CEO

It is now 50 years since Helen Brook sought to change the way we treat young people and sex. Her vision was of an open and positive attitude, and a trust in young people's sexuality. Whilst much has changed since 1964 - most notably that young people's right to confidentiality, including for those under 16, is firmly enshrined in case law far too many young people grow up embarrassed about their bodies, unsure how they work and unable to get the help, advice and information they need to be able to enjoy and take responsibility for their sexual choices. As a country we must do more to trust young people and support them to be confident, self-assured and autonomous individuals who can enjoy their developing sexuality, look after their health and develop healthy and happy relationships.



At the heart of Brook's success is the on-going involvement of young people in everything we do; our commitment to collaboration with expert organisations; our unique combination of clinical and support services, education and training, and campaigning, advocacy and lobbying; and our combination of nationally driven standards with high quality local delivery.

Most of all, Brook's success is about the excellent staff and volunteers who work tirelessly with extraordinary passion, skills and talents to work positively with young people and who demonstrate the change we want to see in the world through their actions and words. I'd like to offer my thanks and I look forward to continuing the journey together.

### Simon Blake OBE Chief Executive



As we trawled through our archives for inspiration for our 50th birthday celebrations we found a Trustees Report from 1968 – it too is almost 50 years old. When I read it I smiled as I realised how times have changed regarding young people and sexual health – but also how the mission and vision that Helen had then are the same things that drive us now; professionalism, support, advice, and most importantly choice.

### About Brook

## Brook Advisory Centres



We are the UK's largest young people's sexual health charity. For 50 years, we have been providing sexual health services, support and advice to young people under the age of 25. We exist, according to our charitable objects, 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.*

**Young volunteers during Volunteer Week**

### What is our history?

When Helen Brook started working as a volunteer in family planning clinics in the Fifties, contraception was not provided to unmarried couples. Aware of the suffering this caused through unwanted pregnancies, and unafraid of controversy, Helen became committed to improving access to contraception for the young and vulnerable. Later, as director of the Marie Stopes clinic in London, Helen opened a special session for unmarried women that became so popular, young women travelled from all over the UK to attend. Its success persuaded Helen that a separate charity was needed to cope with demand.

Supported by a donation from a banker, John Trusteed, Helen founded the Brook Advisory Centres as a charity dedicated to providing contraception and practical advice to young, unmarried women. The first clinic opened in July 1964 and over 500 young women visited in its first year. Over the next forty years, with funding from the public and private sectors and from charitable trusts, new Brook Advisory Centres opened across the UK. Helen Brook was involved with the charity she founded until well into her eighties and was awarded a CBE in 1995, two years before her death aged 89. We now have services right across the UK, from Colerain in the West, to London in the East and from Inverness in the North to Jersey in the South. Since it was founded in 1964, over 1.5 million young people have visited Brook for advice or contraception and Brook has contact with almost 300,000 young people every year, and untold numbers through their social networks; Helen Brook's legacy continues.

### Our vision

We want a society that values all children, young people and their developing sexuality. We want all children and young people to be supported to develop the self-confidence, skills and understanding they need to enjoy and take responsibility for their sexual lives, sexual health, building relationships and wellbeing.

By 2019, we want to see demonstrable improvement in societal attitudes and intergenerational communication about sex, sexuality and sexual health. We want to see significant developments in the quality and quantity of education and sexual health services in school, further education, health and community settings.

## **Brook Advisory Centres**

### **Our mission**

To ensure that all children and young people have access to high quality, free and confidential sexual health services, as well as education and support. To enable them to make informed, active choices about their personal and sexual relationships so they can enjoy their sexuality without harm.

### **What do we believe?**

We work within the United Nations Convention on the Rights of the Child. We value young people's rights to:

- *Confidentiality - the right to confidential advice, information , contraception and treatment*
- *Education - the right to high quality education about sex, relationships, emotions and sexuality*
- *Sexuality - the right to express their sexuality through puberty, adolescence and into adulthood*
- *Choice - the right to make informed choices about sexuality, relationships, contraception and abortion*
- *Involvement - the right to be involved in decisions that affect them*
- *Diversity - the right of children and young people to fulfil their potential, free from prejudice and harm.*

### **What do we do?**

We run services across the UK, delivering innovative services, designed with the help of young people. We provide services across three key areas:

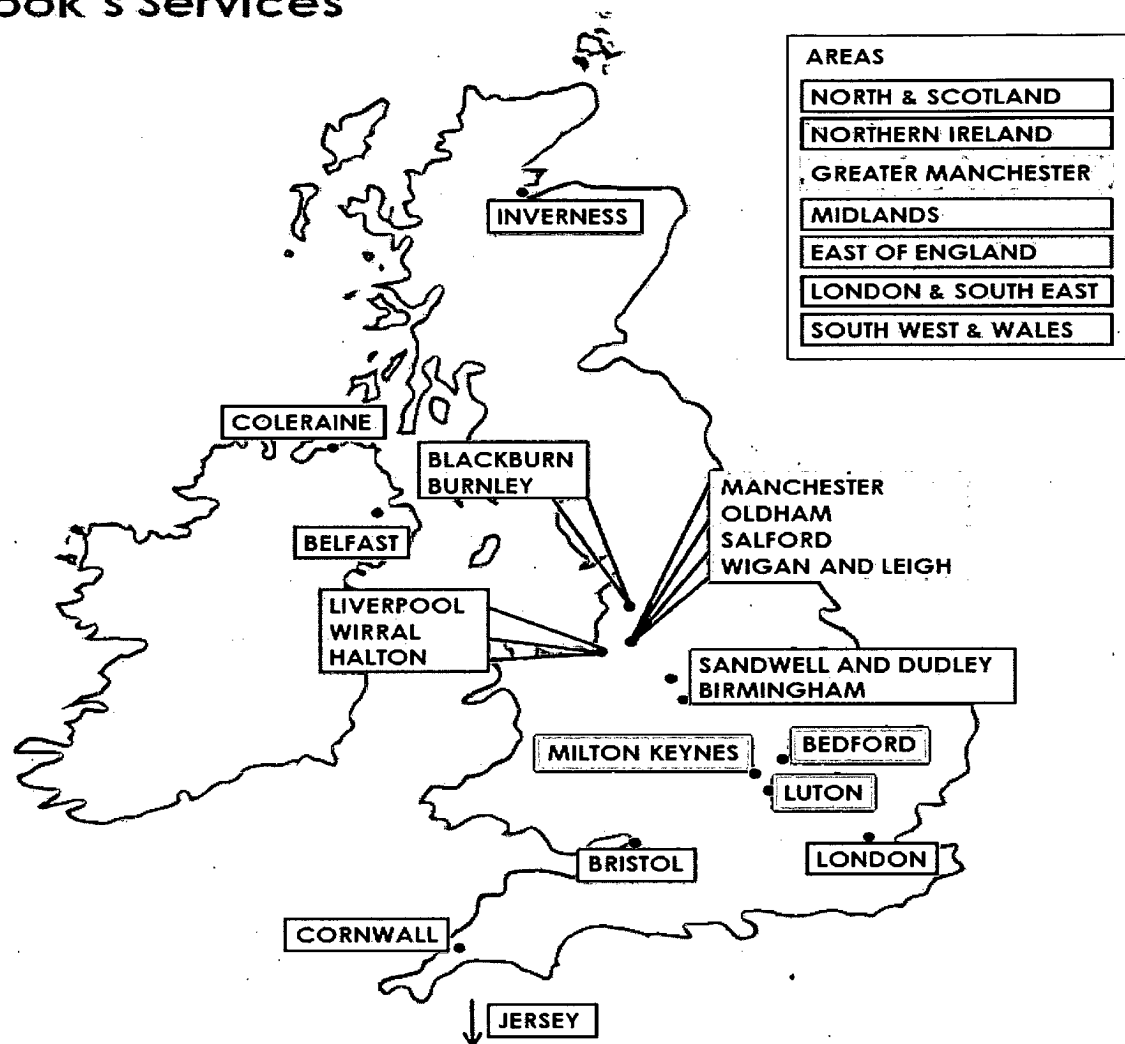
- Clinical and support services
- Education and training
- Advocacy, campaigning, lobbying and influencing

All of our services work within a quality assurance framework which ensures our services for young people are consistently the best.

We seek to influence opinion formers and the general public about the reality and complexity of young people's lives, and to encourage a climate and culture in which young people's sexual health issues can be discussed openly and positively.

## Brook Advisory Centres

### Brook's Services



We run the Ask Brook information service which acts as a signposting service to inform young people about sexual health services in their area. It provides basic information and support on sexual health topics such as contraception, emergency contraception, pregnancy testing, abortion and sexually transmitted infections. Ask Brook offers a confidential telephone, online webchat and interactive text message service. Brook also produces a range of publications for use by teachers, parents, youth workers and young people themselves on a broad range of sexual health issues.

### Brook's Strategic Transformation

In 2010, all the individual Brook charities that were spread right across the UK, including Brook Advisory Centres were consolidated into a single group structure. The local services continued to trade as separate legal entities; subsidiary companies of a parent company called Brook Advisory. This strategic change brought about greater consistency, improved quality through sharing best practice as well as the obvious financial and legal benefits of being a more streamlined organisation.

## Brook Advisory Centres

Following on from this, in 2013 the Board decided to merge the group into a single organisation called Brook Young People (with three subsidiaries: Brook Scotland, Brook Jersey and Brook Northern Ireland).

These decisions have enabled Brook to strengthen its resilience and allowed it to deliver efficiency savings whilst driving up quality, despite operating in a harsher commissioning and political climate. Brook Advisory Centres has clearly reaped the benefits from the improved corporate governance and economies of scale that come with being an important part of a national infrastructure.

Because of the changes the new Brook is even **bigger**, reaching more young people; **bolder**, speaking out with and on behalf of young people to protect and promote young people's rights; and **better**, more efficient, more productive, and more robust in sharing innovation.

More details about the new Brook Young People and the work that we do can be found in the Brook Young People Trustees Annual Report and Accounts (available from our website) or on our website [www.brook.org.uk](http://www.brook.org.uk)



## Brook Advisory Centres

### Trustee statement

The Trustees (who are also directors of Brook Advisory Centres 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

*Roger Gibson*

Trustee (Name: ROGER GIBSON) Date: 6/11.....2014

**Brook Advisory Centres**  
**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2014**

We have audited the financial statements of Brook Advisory Centres for the year ended 31 March 2014 set out on pages 12 to 19. 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 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 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 company and the 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 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 charity'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 and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the charity's state of affairs as at 31 March 2014 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
- have been prepared in accordance with the Companies Act 2006.

**Brook Advisory Centres**  
**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2014**

**Opinion on other matter prescribed by the Companies Act 2006**

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 the 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' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements and the Trustees' Annual Report in accordance with the small companies' regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.

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

*Saffery Champness*

Saffery Champness  
Chartered Accountants  
Statutory Auditors

Lion House  
Red Lion Street  
London WC1R 4GB

*22 November* 2014

**BROOK ADVISORY CENTRES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2014**

	Note	Unrestricted funds £	Restricted funds £	Total funds Mar 2014 £	Total funds Mar 2013 £
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income:					
Donations and legacies	2				
Grants					114,000
Investment income – interest					
Incoming resources from charitable activities					
<b>Total incoming resources</b>					114,000
<b>Resources expended</b>					
Charitable activities:					
Improving young people's sexual health					89,689
Contribution to group Reserves			24,311		142,160
Governance costs					-
<b>Total resources expended</b>	3		24,311		231,849
Net (outgoing)/incoming resources for the year before transfers			(24,311)	(24,311)	(117,849)
Transfers between funds					
<b>Net (outgoing)/incoming resources</b>			(24,311)	(24,311)	(117,849)
<b>Reconciliation of funds</b>					
Resources brought forward			24,311	24,311	142,160
Donation of assets to Brook Young People			-		
<b>Fund balances at 31 March 2014</b>			-	-	24,311

There were no recognised gains and losses for 2014 other than those included in the Statement of Financial Activities. Income and expenditure relates to continuing operations.  
The notes on pages 14 to 22 form part of these financial statements.

**BROOK ADVISORY CENTRES**  
**BALANCE SHEET**  
**As at 31<sup>st</sup> March 2014**

	Note	Mar 2014		Mar 2013	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets		-		-	
<b>Current assets</b>					
Debtors		-		-	
Cash at bank and in hand		-	93,950		
		-	93,950		
Creditors: Amounts falling due within one year	6	-	(69,639)		
Net current assets		-		24,311	
<b>Net assets</b>		-		24,311	
<b>Unrestricted funds</b>					
General		-		-	
Designated		-		-	
		-			
Restricted funds	7	-		24,311	
		-		24,311	

The financial statements were approved for issue by the Trustees on.....6.11.14..... 2014 and signed on its behalf by

Signature: Roger Gibson

Trustee (Name: ROGER GIBSON.....)

Company Registration No. 813847 (England and Wales)

The notes on pages 14 to ~~22~~ form part of these financial statements.

**BROOK ADVISORY CENTRES  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2014**

**1 Accounting policies**

**1.1 Basis of preparation**

The accounts have been prepared under the historical cost convention. The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

At 31 May the company ceased to trade and donated all assets and liabilities to its parent Charity Brook Young People. It has been dormant since that date.

**1.2 Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when it becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charitable company earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

**BROOK ADVISORY CENTRES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2014**

**1. Accounting policies (continued)**

**1.3 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Support costs are those which cannot be attributed directly to single activities but provide indirect support to them – examples are finance, human resources, information technology systems and premises costs. Support costs are separately analysed and then allocated across the categories of charitable expenditure and the costs of generating funds on

a basis proportionate to the number of staff working in each category on a full-time equivalent basis.

Governance costs relate to the general running of the charity, allowing the charity to operate and generate the information required for public accountability, as opposed to the direct management functions inherent in generating funds, service delivery or project work.

**1.4 Fund accounting**

Restricted funds represent grants and donations which are subject to the restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Unrestricted fund represents funds that are expendable at the discretion of the Board in the furtherance of the objects of the charitable company. Such funds may be held in order to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature but which have been designated by the Board to be use in a particular manner.

**1.5 Taxation**

The charity is exempt from corporation tax on its charitable activities. Value added tax is not recoverable by the charitable company, and as such is included in the relevant costs in the Statement of Financial Activities and tangible fixed assets.

**1.6 Tangible fixed assets and depreciation**

All assets costing more than £1,000 are capitalised at cost. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at

**BROOK ADVISORY CENTRES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31st march 2014**

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rates calculated to write off the costs less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment basis	- 25% per annum on a straight line
Fixtures and equipment basis	- 20% per annum on a straight line
Leasehold refurbishment	- period of the lease

**1.7 Operating leases**

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the statement of financial activities as incurred.

**1.8 Stock**

Consumable items for use in the clinics have been valued at cost as represented by the invoiced value and are included in prepaid consumables.

**1.9 Pension costs**

The charitable company contributes to the personal pension schemes of certain of its employees. Contributions are charged to the Statement of Financial Activities in the year in which they are incurred.

**2 Incoming Resources - grants**

	<b>Mar 2014</b> <b>£</b>	<b>Mar 2013</b> <b>£</b>
Government Grants (National and local)	-	114,000
Other Grants	-	-
	<u>-</u>	<u>114,000</u>



**BROOK ADVISORY CENTRES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31st march 2014**

**3 Total resources expended**

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

	Direct costs	Support costs	Total Mar 2014	Total Mar 2013
	£	£	£	£
Staff costs				
Clinical costs				
Depreciation				
Premises				89,689
Administration	-	24,311	24,311	-
	-	24,311	24,311	89,689

**4 Staff remuneration and numbers**

There were no staff in the current or previous year.

**5 Trustee remuneration**

No member of the Board received any remuneration during the year. No expenses were reimbursed to any members of the Board during the year (March 2013: £ nil).

No trustee or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charitable company during the year (March 2013: £Nil).

**6 Creditors**

	Mar 2014	Mar 2013
	£	£
Amounts due within one year:		
Creditors	-	-
Accruals	-	-
Intercompany Creditors	-	69,639
Taxation and social security	-	-
Other Creditors	-	-
	-	69,639

**BROOK ADVISORY CENTRES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31st march 2014**

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**7 Restricted funds**

The funds of the charitable company include restricted funds comprising unexpended balances of donations and grants, held on trust, to be applied for specific purposes, as follows:

	<b>Balances at At 1 Apr 2013 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfer to parent charity £</b>	<b>Balances at 31st Mar 2014 £</b>
Ask Brook	24,311	-	(24,311)	-	-
	<u>24,311</u>	<u>-</u>	<u>(24,311)</u>	<u>-</u>	<u>--</u>

**8 Company limited by guarantee**

Brook Advisory Centres is incorporated under the Companies Act 2006 as a company limited by guarantee. The liability of the members is limited to £5.

**9 Related parties**

From 1 April 2013 to the 31 May 2013, Brook Advisory Centres was a 100% subsidiary of Brook Advisory, a charitable company registered in England and Wales (Charity No. 1140431, Company No. 07458731). On the 31 May Brook Advisory Centres became a part of Brook Young People as detailed below.

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.

**10 Transfer of activities**

On 31 May the charity transferred all of its assets and liabilities to Brook Advisory (company number: 07458731, Charity number: 1140431) and now forms a regional branch of the Brook group.

**BROOK ADVISORY CENTRES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31st march 2014**

These financial statements therefore only represent the income and expenditure of Brook Advisory Centres for the 2 months from 1 April 2013 to 31 May 2013.

Total assets and liabilities transferred were

	<b>General funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total</b>
Tangible fixed assets	-	-	-	-
Debtors	-	-	-	-
Cash at bank	-	-	93,950	93,950
Current (liabilities)	-	-	(69,639)	(69,639)
	-	-	24,311	24,311

The charity has been dormant since that date.