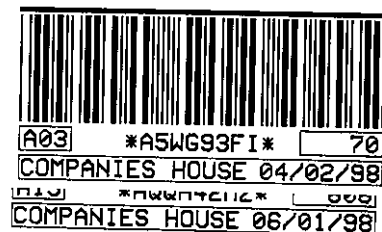


**CORNWALL BROOK ADVISORY CENTRE  
A COMPANY LIMITED BY GUARANTEE  
AND NOT HAVING A SHARE CAPITAL  
REPORT OF THE EXECUTIVE COMMITTEE  
AND FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 1997**

**Registered Charity No. 1024390  
Company No. 2826211 (England & Wales)**



**CORNWALL BROOK ADVISORY CENTRE  
(LIMITED BY GUARANTEE)**

**Company Information**

<b>Secretary</b>	Mrs. J. Skewes
<b>Company No.</b>	2826211 (England & Wales)
<b>Registered Office</b>	60 Station Road Pool Redruth Cornwall.
<b>Auditors</b>	Kelsall Steele 20 Chapel Street Camborne Cornwall TR14 8ED
<b>Solicitors</b>	Mykal O'Toole Castle Street Truro Cornwall

**CORNWALL BROOK ADVISORY CENTRE  
(LIMITED BY GUARANTEE)**

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**CORNWALL BROOK ADVISORY CENTRE (LIMITED BY GUARANTEE)  
REGISTERED CHARITY NO. 1024390**

**REPORT OF THE EXECUTIVE COMMITTEE  
YEAR ENDED 31 MARCH 1997**

The Officers present their Report, together with the accounts of the Company for the year ended 31 March 1997.

## **1. ADMINISTRATIVE DETAILS**

The Company is a Registered Charity and its principal activities during the year was that of the administration of a centre for the education of young persons in matters of sex and contraception and developing among them a sense of responsibility in regard to sexual behaviour.

**Registered Office** - 60 Station Road, Pool, Redruth, Cornwall.

**Members of the Executive Committee** who served the Company during the year are:-

Mrs. T.L. Jones (Chair)	Mrs. P. Ince
Mrs. J.M. Skewes (Secretary/Treasurer)	Ms. M. O'Toole
Mrs. L.E. Hughes	Ms. A. MacGillivray
L. Williams (Resigned 20.3.97)	
Mrs. M. Pengelly	

**Bankers**                      Midland Bank Plc.  
Falmouth, Cornwall.

**Solicitors**                      Mykal O'Toole,  
Castle Street,  
Truro, Cornwall.

**Auditors**                      Kelsall Steele,  
20 Chapel Street,  
Camborne, Cornwall.

## **2. TRUSTEES ANNUAL REPORT**

Cornwall Brook Advisory Centre is based in Pool, Redruth, Cornwall, with the basic purpose of educating young people in matters of sex and contraception.

The Company was formed in June 1993 and moved to its current premises at Pool in June 1994.

The Company is funded principally by the Cornwall & Isles of Scilly Health Authority and offers a free confidential service aimed primarily at young people in the Camborne/Redruth area. The services of the Centre are however, available to all members of the public.

**CORNWALL BROOK ADVISORY CENTRE (LIMITED BY GUARANTEE)**  
**REGISTERED CHARITY NO. 1024390**

**REPORT OF THE EXECUTIVE COMMITTEE**  
**YEAR ENDED 31 MARCH 1997**  
**(continued)**

**2. TRUSTEES ANNUAL REPORT (continued)**

The Company employs a Centre Manager who is concerned with the day to day administration of the Centre. Also employed are other Doctors, Nurses and Councillors who are employed on a sessional basis.

The Centre is operated by way of "drop-in" sessions. These are held on Tuesdays, Thursdays and Saturdays for 2½ hours per day. In addition, two telephone sessions are held per week on Mondays and Wednesdays for 3½ hours per day. During the "drop-in" sessions, a qualified Doctor, Nurse or Councillor are always present, together with a Receptionist who is not qualified. During telephone sessions, a Receptionist only is present who will make appointments or refer the caller to a qualified person.

During the year the Company has become more prominent in the local community, with the name of "Brook" conveying reassurance and confidentiality to the public. As a result the number of people using the Company's service has increased dramatically.

The Executive Committee members hope to increase the number of sessions currently operated, but at present are unable to do so due to restrictions on grant income from the Area Health Authority. The Directors aim to overcome this restriction by raising funds from other sources and in this respect the Company is currently investigating the possibility of using the services of a professional "fundraiser".

**STATEMENT OF OFFICERS' RESPONSIBILITIES**

Company Law requires the Officers to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing those financial statements, the Officers are required to:-

Select suitable accounting policies and then apply them consistently.

Make judgements and estimates that are reasonable and prudent.

State whether applicable 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 Company will continue in business.

The Officers are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the Company, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**CORNWALL BROOK ADVISORY CENTRE (LIMITED BY GUARANTEE)**  
**REGISTERED CHARITY NO. 1024390**

**REPORT OF THE EXECUTIVE COMMITTEE**  
**YEAR ENDED 31 MARCH 1997**  
**(continued)**

**ELECTION OF MEMBERS OF THE EXECUTIVE COMMITTEE**

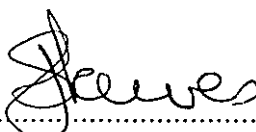
Under Clause 52 of the Articles of Association, one third of the Executive Committee shall retire at each Annual General Meeting. Under Clause 53, those retiring shall be those who have been longest in office since their last election or appointment. Under Clause 54, those retiring may offer themselves for re-election.

**AUDITORS**

Kelsall Steele will be proposed for re-appointment in accordance with Section 385 of the Companies Act 1985.

This Report, which has been prepared taking advantage of special exemptions applicable to small companies, was approved by the Board and signed on their behalf.

BY ORDER OF THE BOARD

  
.....  
Secretary

**CORNWALL BROOK ADVISORY CENTRE (LIMITED BY GUARANTEE)****REPORT OF THE AUDITORS TO THE MEMBERS OF  
CORNWALL BROOK ADVISORY CENTRE (LIMITED BY GUARANTEE)**

We have audited the financial statements set out on pages 3 to 8 which have been prepared under the historical cost convention and the accounting policies set out on page 5.

**Respective Responsibilities of Officers and Auditors**

As described on page 1, the Company's committee members are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

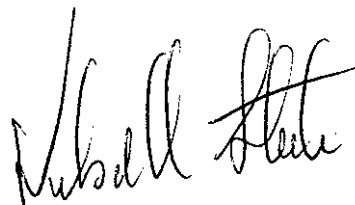
**Basis of Opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Officers in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion, the financial statements give a true and fair view of the state of the Company's affairs at 31 March 1997 and of its loss for the period then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985 applicable to small companies.



**KELSALL STEELE**  
Chartered Accountants  
and Registered Auditor



20 Chapel Street  
Camborne  
Cornwall TR14 8ED

Date: 1<sup>st</sup> August 1997

## CORNWALL BROOK ADVISORY CENTRE (LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL AFFAIRS  
YEAR ENDED 31 MARCH 1997

	<u>1997</u>	<u>1996</u>
	£	£
<b>Income Resources</b>		
Grants	43,580	42,405
Subscriptions and Donations	165	120
Research Payments	-	800
Interest Received	379	276
Release of Deferred Credit	702	702
	<u>44,826</u>	<u>44,303</u>
<b>Resources Used</b>		
Direct Charitable Expenditure	18,800	15,723
Other Expenditure:		
Administration	28,068	23,573
	<u>46,868</u>	<u>39,296</u>
<b>Total Resources Expended in the Year</b>		
	<u>(2,042)</u>	<u>5,007</u>
<b>Fund Balances Brought Forward</b>	13,717	8,710
<b>Fund Balances Carried Forward</b>	<u>11,675</u>	<u>13,717</u>

The Company has no recognised gains or losses other than the loss for the year as indicated above.

The notes on pages 5 to 8 form part of these financial statements.

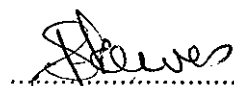


## CORNWALL BROOK ADVISORY CENTRE (LIMITED BY GUARANTEE)

## BALANCE SHEET AS AT 31 MARCH 1997

	Note	1997	1996
		£	£
<b>Fixed Assets</b>			
Tangible Assets	5	44,937	45,632
<b>Current Assets</b>			
Stock	6	440	467
Debtors	7	462	7,462
Cash at Bank and in Hand		20,911	7,452
		<u>21,813</u>	<u>15,381</u>
<b>Creditors: Amounts falling due within one year</b>	8	13,469	3,657
<b>Net Current Assets</b>		8,344	11,724
<b>Total Assets Less Current Liabilities</b>		<u>53,281</u>	<u>57,356</u>
<b>Creditors: Amounts falling due after more than one year</b>	9	(36,692)	(38,023)
<b>Provisions for Liabilities and Charges</b>	10	(4,914)	(5,616)
		<u>11,675</u>	<u>13,717</u>
<b>Capital and Reserves</b>			
Profit and Loss Account	11	<u>11,675</u>	<u>13,717</u>

The Officers have taken advantage, in the preparation of these accounts, of special exemptions applicable to small companies on the grounds that the Company qualifies as a small company by virtue of Section 247 of the Companies Act 1985. The accounts were approved by the Board on 31 July 1997 and signed on its behalf by:-

  
 Director

The notes on pages 5 to 8 form part of these financial statements.

**CORNWALL BROOK ADVISORY CENTRE (LIMITED BY GUARANTEE)****NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 1997****1. Accounting Policies****1.1 Basis of Preparation of Accounts**

The financial statements are prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

The Company has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

**1.2 Turnover**

Turnover comprises the invoiced value of goods and services supplied by the Company net of Value Added Tax and trade discounts.

**1.3 Tangible Fixed Assets and Depreciation**

Tangible Fixed Assets are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, over their expected useful lives on the following basis:-

Furniture & Equipment	10% Straight Line
-----------------------	-------------------

Depreciation is not provided on freehold property. It is the Company's policy to maintain its properties in a sound state of repair and accordingly the Directors consider that the lives of the properties are so long and the residual values are at such a level that depreciation is immaterial.

**1.4 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

**1.5 Deferred Taxation**

Provision is made for taxation deferred as a result of material timing differences between the incidence of income and expenditure for taxation and accounts purposes, using the liability method, only to the extent that, in the opinion of the Directors, there is a reasonable probability that a liability or asset will crystallise in the near future.

**2. Turnover**

In the period to 1997 Nil % of the Company's turnover was to markets outside the United Kingdom (1996 Nil %).

## CORNWALL BROOK ADVISORY CENTRE (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 1997  
(continued)

3. **Operating Profit**

The operating profit is stated after charging:-

	<u>1997</u>	<u>1996</u>
	£	£
Depreciation of tangible fixed assets		
- owned by the Company	855	838
Auditors' Remuneration	<u>582</u>	<u>617</u>

4. **Taxation**

As the Company is a Registered Charity, it has no liability to Corporation Tax.

5. **Tangible Fixed Assets**

	<u>Freehold Property</u>	<u>Property Improvements</u>	<u>Furniture &amp; Equipment</u>	<u>Total</u>
	£	£	£	£
<b>Cost or Valuation</b>				
At 1.4.96	34,976	3,941	8,389	47,306
Additions	-	-	160	160
	-----	-----	-----	-----
At 31.3.97	<u>34,976</u>	<u>3,941</u>	<u>8,549</u>	<u>47,466</u>
<b>Depreciation</b>				
At 1.4.96	-	-	1,674	1,674
Charge for Year	-	-	855	855
	-----	-----	-----	-----
At 31.3.97	<u>-</u>	<u>-</u>	<u>2,529</u>	<u>2,529</u>
<b>Net Book Value</b>				
At 31.3.97	<u>34,976</u>	<u>3,941</u>	<u>6,020</u>	<u>44,937</u>
	-----	-----	-----	-----
At 31.3.96	<u>34,976</u>	<u>3,941</u>	<u>6,715</u>	<u>45,632</u>
	-----	-----	-----	-----

In the opinion of the Directors, the freehold property has a market value exceeding that at which it is stated in the financial statements, this being represented by cost less grants received.

## CORNWALL BROOK ADVISORY CENTRE (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 1997  
(continued)

## 6. Stock

	<u>1997</u>	<u>1996</u>
	£	£
Medical Supplies	440	467
	<u>      </u>	<u>      </u>

## 7. Debtors

	<u>1997</u>	<u>1996</u>
	£	£
Due after more than one year:		
Other Debtors	-	-
Due within one year:		
Other Debtors	462	7,462
	<u>      </u>	<u>      </u>
	<u>462</u>	<u>7,462</u>

## 8. Creditors: Amounts Falling Due Within One Year

	<u>1997</u>	<u>1996</u>
	£	£
Trade Creditors	581	1,664
Other Creditors	12,888	1,993
	<u>      </u>	<u>      </u>
	<u>13,469</u>	<u>3,657</u>

Other Creditors include an amount of £1,382 (1996 £1,376) relating to Social Security and other taxes.

## 9. Creditors: Amounts Falling Due After More than One Year

	<u>1997</u>	<u>1996</u>
	£	£
Bank Loan (Secured)	36,692	38,023
	<u>      </u>	<u>      </u>

**CORNWALL BROOK ADVISORY CENTRE (LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 1997  
(continued)**

**10. Provision for Liabilities and Charges**

	<u>1997</u>	<u>1996</u>
	£	£
Deferred Credit Re. Equipment Grant	5,616	6,318
Released to Profit and Loss Account	(702)	(702)
	-----	-----
Balance Carried Forward	<u>4,914</u>	<u>5,616</u>

**11. Grant Income**

	<u>1997</u>	<u>1996</u>
	£	£
Cornwall & Isles of Scilly Health Authority	<u>43,580</u>	<u>42,405</u>

**12. Contingent Liability**

A contingent liability exists to the Cornwall & Isles of Scilly District Family Health Services Authorities, which is entitled to receive a minimum of £39,000, should the Company dispose of the property, become unable to continue with its activities or use the property for purposes not sanctioned by the Authority.

Although the Authority would be entitled to an amount equal to or in excess of £39,000, such funds would not currently be available due to the respective values of the property and Bank loan.

## CORNWALL BROOK ADVISORY CENTRE (LIMITED BY GUARANTEE)

**PROFIT AND LOSS ACCOUNT**  
**YEAR ENDED 31 MARCH 1997**

	<u>1997</u>		<u>1996</u>	
	£	£	£	£
<b>Income</b>				
Area Health Authority		43,580		42,405
Subscriptions & Donations		165		120
Research Payments		-		800
		-----		-----
		43,745		43,325
<b>Cost of Sales</b>				
Opening Stock	467		573	
Purchases	5,907		5,093	
Less Closing Stock	(440)		(467)	
	-----	5,934	-----	5,199
		-----		-----
<b>Gross Profit</b>		37,811		38,126
<b>Administrative Expenses</b>				
Wages and National Insurance	27,486		22,956	✕
Travelling Expenses	845		733	
Stationery	981		878	
Postage & Telephone	695		564	
Legal & Professional Fees	323		-	
Training Fees	175		194	
Accountancy & Audit	582		617	
Insurance	653		414	
Affiliation Fees	872		964	
Sundries	43		35	
Refreshments & Entertainment	13		23	
Cleaning & Garden Expenses	585		1,007	
Bank Charges	4		4	
Bank Interest	-		3	
Loan Interest	3,170		3,496	
Light & Heat	430		600	
Rates & Water	796		235	
Property & General Repairs	2,426		535	*
	-----	(40,079)	-----	(33,258)
<b>Other Operating Charges</b>				
Depreciation		(855)		(839)
		-----		-----
		(3,123)		4,029
Interest Receivable & Similar Income		379		276
Release of Deferred Credits		702		702
		-----		-----
<b>(Loss)/Profit for the Year</b>		(2,042)		5,007
		=====		=====

*Note: Appendix 1 does not form part of the Statutory Accounts*