

Charity Registration No. 1081903

Company Registration No. 04037793 (England and Wales)

**BRENT CENTRE FOR YOUNG PEOPLE**  
**FORMERLY KNOWN AS BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# BRENT CENTRE FOR YOUNG PEOPLE

## LEGAL AND ADMINISTRATIVE INFORMATION PAGE

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<b>Trustees</b>	Mr P J Bard BCom MBA MSc (Chair) Dr B L Roberts MB ChB FRCPsych Dr F M Hare (the Earl of Listowel) PhD (Resigned July 22) Pessi Elias MSc Mr Randy Mannie (Treasurer) Mr Gideon Hadary MSc Mr Simon Dodds Mr Ian Barnes Anoushka Babbar Philip Stokoe (Appointed May 2022)
<b>Chief Executive</b>	Dr M J A de Sauma MD, F. Inst. Psychoanal.
<b>Company Secretary</b>	Dr M J A de Sauma MD, F. Inst. Psychoanal.
<b>Charity number</b>	1081903
<b>Company number</b>	04037793
<b>Registered office</b>	51 Winchester Avenue London NW6 7TT
<b>Auditor</b>	HW Fisher LLP Acre House 11-15 William Road London NW1 3ER United Kingdom
<b>Investment managers</b>	Seven Investment Management LLP 55 Bishopsgate London EC2N 3AS
<b>Bankers</b>	HSBC Bank UK Plc

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**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

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The Board of Trustees are pleased to present their Trustees' Annual Report and financial statements for the year ending 31 March 2022. The Trustees' Annual Report contains a Directors' Report as required by company law. The financial statements comply with the requirements of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective 1 January 2019).

On 23 December 2022, the Charity changed its name from Brent Adolescent Centre to Brent Centre for Young People.

**OBJECTIVES AND ACTIVITIES**

The main objectives of the charity as set out in the charity's Articles of Association and Memorandum are to provide assessment, treatment and interventions, information to young people in the areas of Health (mainly Mental Health) and other areas relevant, and to research adolescence and the causes of adolescent breakdown.

The principal activities of the charity continue to be the provision of services to young people in the area of Mental Health and development of a clinical audit, an outcome study on adolescent psychotherapy and research into adolescent breakdown. The Brent Centre for Young People (BCYP) provides Adolescent Exploratory Therapy (AET) and Psychotherapy services to help young people who experience a range of emotional and mental health difficulties. The most prevalent problems across all service users in the past year include:

- **Depression:** 86%
- **Anxiety:** 84%
- **Difficult relationships with family:** 83%
- **Difficult relationships with peers:** 72%
- **Concentration difficulties:** 63%

These challenges can be addressed head-on through the Centre's range of therapy services. If they aren't talked through in early adulthood, the problem presented can significantly impair mental and physical health and limit young people's ability to progress into fulfilling adult lives.

The aim is to help young people make positive changes and improve their wellbeing. This can lead to:

- **Improved relationships**
- **Reduced social exclusion**
- **Lower risk of breakdown in adulthood**
- **Better educational attainment**

The Centre's activities are provided through nine initiatives, Individual Adolescent Exploratory Therapy (AET), Individual Psychotherapy, Parental Support and Family Therapy, Practical Support, Young Offenders Project, Schools Services, Sport and Thought, Psychoanalytic and Research. AET, Psychotherapy, Parent Support and Family Therapy, Practical Support and Research activities are undertaken at Laufer House, and the other projects take place in outreach locations such as Schools and Brent Youth Offending Services.

- **Adolescent Exploratory Therapy (AET):** Is the exceptional core analytic provision specifically to meet the needs of adolescents and was created and developed by Brent Centre for Young People. It is the first therapeutic provision through a series of consultations in which a young person explores their feelings and difficulties and begins to understand what is worrying them and why. The young person and therapist will think together about what changes could be made and what might

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make the person feel better. Proven to help young people cope with feelings of depression, anxiety, anger, low self-esteem, relationship difficulties and even suicidal thoughts, sessions last for 45 minutes and continue for as long as they are needed.

- **Individual psychotherapy:** Designed for those who have had AET but need additional support, sessions are offered three times a week for up to three years. This gives young people space to understand their situation, feelings, and behaviors - empowering them to make needed changes.
- **Private Services:** The private service has continued to grow in 2021-22 seeing a 58% increase in invoice revenue and a 37% increase in patient numbers from the previous year. In 2021-22 we offered a total of 789 sessions to 52 individual patients and their families. The private service continues to be a therapeutic home to a range of young people and their families who are in distress. The expertise within the private service team and the robust structure of the service means we are particularly adept at providing a vital service to young people whose presentation is too disturbed and complex to be treated by a therapist working solo.
- **Parental support:** Support is offered to parents and carers whose children are already in Therapy. This creates opportunity for them to talk openly about their child's needs, discuss concerns and develop new ways to help their loved one overcome the issues they face.
- **Family therapy:** Engaging parents, carers and siblings in group work, where they are encouraged to take an active role in the treatment process. Guided by BCYP therapists, they learn to understand the difficulties they face and work together to build a better future.
- **Practical support:** Offered alongside therapy for as long as it is needed. It is designed to help young people access key services such as education, health, housing and employment – smoothing out practical challenges so that they are better able to address their mental health difficulties.
- **Working with Young Offenders:** The Young Offenders Project is based at the Brent Civic Centre working in conjunction with the Youth Offending Service. At the Youth Offending Service (YOS), BCYP offer AET, parent support, family therapy and group discussion programs. On behalf of the YOS, BCYP run one-off victim awareness sessions for youths on conditional cautions or out of court disposals. BCYP staff also provide support to YOS staff, helping them to better identify signs of distress and understand the mental health needs of the young people under their care.
- **Schools:** At schools, BCYP provide one-to-one support through AET and a pilot brief intervention service for pupils with less severe difficulties. In response to specific concerns raised by teachers, BCYP provide therapeutic group work for pupils to work through shared difficulties together. BCYP supports academic and pastoral care staff to better identify and assist students struggling with mental health. Lastly, BCYP provide parents and carers the chance to talk openly about their children's needs through parental or family therapy. The project is based in two primary, one infant and eight secondary schools. Supervision, individual and group work are provided to school staff.
- **Sport and Thought:** Sport & Thought is a combined football coaching and group therapy programme delivered by adolescent psychotherapists. Sport & Thought creates a safe place for young people to build friendships and address the root cause of their behaviors, facilitating improvements in their social functioning, general behavior, and focus. The project is run at two secondary schools, a local football club, and a youth centre.

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- **Research:** BCYP continue to research the area of adolescent mental health and are currently working on several articles for mental health publications, particularly on young offending and Adolescent Exploratory Therapy. Current research projects include: a detailed prospective clinical study on adolescent suicidality and self-harm; a retrospective study revisiting BCYP's early work on suicidality and adolescence; and a study on Adolescent Exploratory Therapy.

**ACHIEVEMENTS AND PERFORMANCE**

Brent Centre for Young People is delighted that in a year with the Covid Pandemic it:

- Helped 819 young people, up 36% from last year
- Offered 8980 sessions, up 10% from last year

The Brent Centre for Young People has continued to develop its outreach therapeutic work in 13 schools in the boroughs of Brent and Ealing, the Brent Youth Offending Service, and the 'Sport and Thought' project.

The young people who used BCYP services during 2021/22 were aged between 11 and 25, and their ethnicities reflect the diversity of the boroughs in which the Brent Centre for Young People works.

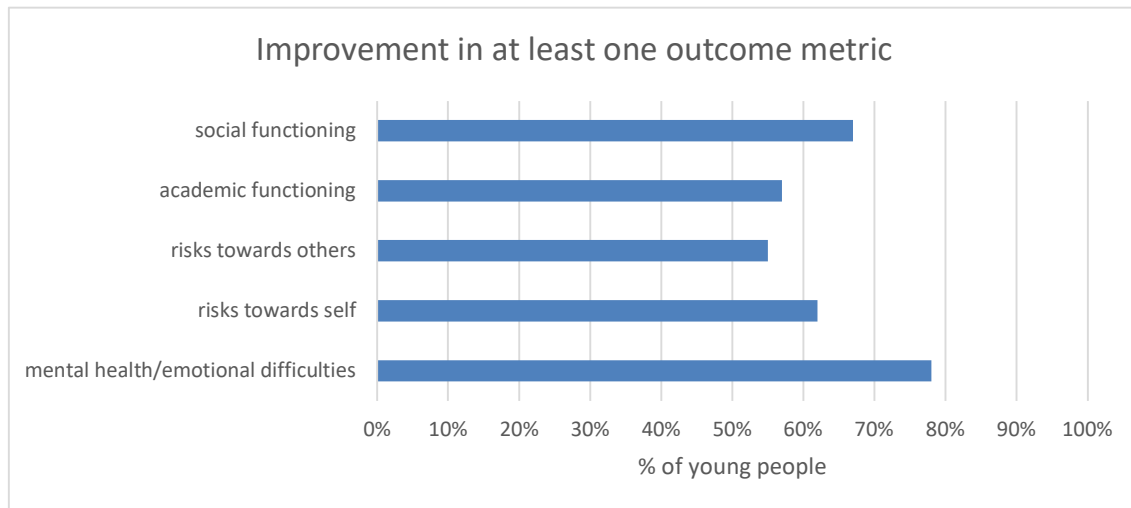
To assess the impact of their work on young people, the Brent Centre for Young People conducts regular clinical audits of their service. Therapists regularly provide assessments of their patients, to track progress over time and understand the impact of therapy. Young people are also asked to periodically complete a self-assessment, which helps us to build a picture of their own sense of wellbeing. By comparing the data from a young person's initial assessment with their most recent assessment, we can measure change in presentation and provide an indicator of therapeutic progress. The information from these assessments is measured according to five key outcome areas: mental health/emotional difficulties, social functioning, academic/employment functioning, risks towards self, and risks towards others.

**Outcomes for Mental Health/Emotional Difficulties**

*Note: Stabilisation of difficulties is an important step towards recovery. It is recognised as an achievement. However, improvements in specific areas does not necessarily mean total recovery.*

We saw significant therapeutic achievements in mental health and emotional difficulties.

- 88% experienced a stabilisation or a reduction in their anxiety
- 83% experienced a stabilisation or an improvement in their family problems
- 83% experienced a stabilisation or a reduction in their concentration difficulties
- 86% experienced a stabilisation or a reduction in their depression
- 80% experienced a stabilisation or an improvement in their peer relationships
- 80% experienced a stabilisation or a reduction in self-harming



*In-House Services Case Study: Healthy Minds Brighter Futures.*

Simon had recently been diagnosed with ADHD following challenges with concentration. He struggled with outbursts of anger and troubled relationships with his father and siblings, which were compounded by depression during the Covid-19 lockdowns.

Simon was very defensive at first and stressed that losing his mother suddenly at five had nothing to do with his current difficulties. In general, he felt troubled and isolated. His friendships felt superficial, he'd never had a girlfriend or a sexual experience, and was constantly clashing with his father that caused Simon to feel like the bad, unwanted child. However, Simon was very intelligent, and capable of securing a place at his chosen university. He was also attractive and naturally inquisitive. Our weekly therapy involved gently working with Simon to think how, following earlier losses, he was protecting himself from people getting close, how painful it was to consider being unwanted, and ultimately losing someone important again.

Simon became more open to this work: this was not easy as he experienced some new rejections along the way. However, with the support of therapy, he was able to become more curious and open to the world, and to give others a chance. He did not spiral into depression and managed to achieve two key goals in getting into Oxford University and starting his first relationship. We parted a few weeks after these milestones, and in our last session Simon shared that the work done together had really helped him.

#### *A\*'s story*

A\* was referred by her GP in November 2019, due to low self-esteem, low mood, and self-harming behaviors (stabbing herself in the arm with a compass). A\* was sixteen and despite doing well for her GCSE's was having a very difficult time, suggesting adolescent breakdown, which was having an impact on many areas in her life. She was struggling to sleep, finding it hard to concentrate at school, finding social situations extremely anxiety provoking, which often left her feeling paranoid and she had many negative thoughts about herself. Her family were a protective factor (Asian heritage) and kept a safety plan in place for her self-harm and low mood.

A\* quickly engaged in the sessions, she was eager to talk and think about her thoughts that concerned her. Something very disturbing was brought to her room, a strong fear of her own aggression and mind perhaps. She was tormented by the feeling that something was wrong with her, and that she wanted to know why, searching into her family history for reasons or wondering about a diagnosis. She felt there was no point to life and a month into our sessions became increasingly paranoid and self-harmed, with a razor. The impact of her mother going away highlighted the difficulties around separation, which we explored in our work. A\* spoke about having different parts inside herself, that were in conflict. One part urged her to hurt herself. Her impulsivity and a fear

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of a lack of control, increased towards the first break. A\* increasingly brought her paranoid thoughts and anxiety to the sessions.

As she approached her 17th birthday she presented as very low and expressed a wish to 'just not wake up'. I was very concerned when she missed the following session after her birthday. She returned the following week and was very low, expressing no hope or dreams for her future. Her fears of being abandoned and unloved, were thought about in our work.

A\*'s parents were offered review sessions at the Brent Centre, this was essential to support their anxiety and also, helped us to understand a fierce parental protection, that over time was slowly encouraged to lessen, allowing her more space and independence to grow. A\* seemed to begin to feel contained by our sessions.

Despite the Covid pandemic moving our AET sessions to the phone in spring 2020, I sensed that A\* felt held in mind by the different professionals and support around her and perhaps her social anxiety was eased initially, by not being at school. In our sessions she was more able to use the space to think about her fear of growing up and began to separate more from her mother. She began to speak less of the different parts of herself that were in conflict and felt slowly more integrated. As time went on, she began to express a wish to go to university and separation for her and her parents became a theme in their work and hers. Eventually she no longer expressed suicidal thoughts or self-harmed.

In her final year at school, as it returned to be in person, A\* struggled with group dynamics, connecting to her peers, and found online friendships easier. She expressed that she had never fitted in, and I wondered about her struggle to understand and connect with others. Understanding her own struggles made them feel less overwhelming.

As she approached her 18th birthday, she began to note the progress she had made and looked forward to going to university. There was concern from her parents about her wish to move away for this, and a worry at her ability to get the grades. A\* had struggled, like most, with online learning and there was a sense of loss which we thought about in our work. We had returned to in person sessions once the Covid restrictions have eased. Looking at her progress, we started to work towards our ending in the summer before she would move away for university. She no longer self-harmed and seemed to grow into herself, appearing more comfortable and gaining confidence through working in hospitality and passing her driving test. She also began to express a wish to have a boyfriend and had a very idealised idea of what university would be like. Over time she began to see a more balanced view of what university may offer, but also the challenges she would face. She was able to express her fear at leaving the familiarity of her family life and could think about how hard she found making friends. A\* could see how her fears could now be processed in a different way, more externally to how they were when we began our work.

**FINANCIAL REVIEW**

The charity is wholly dependent on regular and consistent funding to carry out its work with young people who are provided the services free except for the newly initiated Private Services Clinic. In the financial year ending 31 March 2022, the Brent Centre for Young People received funding from the following organisations who kindly donated towards the different activities:

The in-house and Irish Projects and the development of our private services: Brent CCG, John Lyon's Charity, the Government of Ireland: Emigrant Support Programme, Irish Youth Foundation, the National Lottery Community Fund, Comic Relief, London Borough of Brent, Young Brent Foundation, The Pantheon Charitable Trust, Gamesys Foundation, Garfield Weston Foundation and Jusaca Charitable Trust.

The Schools and Sport & Thought projects were funded by the City of London's Corporation's Charity - City Bridge Trust, Comic Relief, Bridgepoint Charitable Trust, John Lyon's Charity, BBC Children in Need, Lehman Brothers Foundation Europe and the Hargreaves Foundation.

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Youth Offending Service project received support from: Dentons LLP, Drapers' Charitable Trust, The 29<sup>th</sup> May 1961 Charitable Trust, Beatrice Laing Trust, Mrs. Smith & Mount Charitable Trust and Charles Hayward Foundation.

The organisation's core activities received funds from donations by Marathon events, St Joseph's Dads Bike Ride, Mazars Charitable Trust, Young Brent Foundation and The Schroder Foundation.

For the year ended 31 March 2022, the Brent Centre for Young People had total incoming resources amounting to £1,450,223 (2021: £1,179,575) including capital income. The total resources expended were £1,365,448 (2021: £1,241,987) with the net movement in funds – surplus £69,130 (2021: surplus £100,830).

The Brent Centre for Young People is dependent on the generosity of our donors for our daily activities.

The demand for our expertise and services to vulnerable young people has never been greater. The main sources of income for the Brent Centre for Young People have been through Brent CCG, Schools, and Grant Making Trusts.

**Going Concern**

The Trustees after making appropriate enquiries and based on the forecasts for the charity, have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**RESERVES POLICY**

Brent Centre for Young People's policy is to set aside enough funds, equivalent to between six to nine months expenditure to give the charity a reliable safety net against financial fluctuations.

Each year the Executive Committee of Trustees reviews the appropriate level of reserves by assessing the risks facing the Brent Centre for Young People and the potential financial impact of these. The policy requires the Trustees to ensure that the reserves are adequate to:

- allow time for fundamental restructuring in the event of a major downturn and consequential future funding uncertainties;
- enable the charity to continue the ongoing programme of work, much of which is long-term in nature, in spite of unexpected variations in income.

As at the end of the year, of the total reserves, the amount of free reserves held by the Brent Centre for Young People was £773,144 which is approximately six to nine months of the charity's expenditure. As per the policy the free reserves are sufficient to cover the charity for the six to nine months period. The Trustees review the activities and expenditure of the charity and consider which services and expenditure could be reduced, if needed.

Whilst our fundraising activity results in a spread of income from a broad range of sources, some of which are longer term, the impact of sudden and major loss in income would impose serious risk on our ability to maintain our activities. However, our reserves policy provides for a period of stability. In addition, the Centre owns the freehold interest in its building in Brondesbury Park. Further risks which have been identified include allegations of impropriety of our personnel and more usual risks associated with

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natural catastrophes, such as fire, flood, communications failure, data breach, etc. (most of which are covered by our insurance, in any case). Risks are reviewed regularly.

Brent Centre for Young People aims to keep the amount invested in reserves such that, most of the income can be spent on the services that it provides to young people, while also ensuring reasonable financial security.

**Investment Policy**

The charity invests funds in a balanced portfolio of securities administered by 7IM (seven investment management LLP) in accordance with the charity's investment policy and ethical values.

**PLANS FOR FUTURE PERIODS**

The Brent Centre for Young People is grateful to the funders who during the pandemic continued their support our schools and the NHS CCG also continued their contracts to our services through the pandemic. We are looking forward to expanding these services over the next year, working towards providing greater provision of mental health services for young people through all projects. We are planning to continue our collaboration with The Institute of Psychoanalysis in the London Borough of Westminster, having experienced success to the work since November 2021.

The development of regional services: A new hub is being developed in Scottish Highlands; it has gained a registered Charity status with the Office of the Scottish Charity Regulator (OSCR). This project will widen our sphere of influence and capacity to help adolescents, it is also opening new funding streams outside of London based services. The Highlands Project provides opportunities to target Scotland specific and Highlands specific grant funding.

In terms of Research, we are progressing a partnership with the University of Essex's Psychoanalytic department, to provide training and supervision for people working with adolescents, undertake work discussion groups /supervision /seminars on particular topics and annual lecture, these would generate additional research income.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Brent Centre for Young People is a registered charity (1081903). The charity is set up under its Memorandum and Articles of Association as a company limited by guarantee (registration number 04037793). The company was incorporated on 17 July 2000. Prior to this, the unincorporated charity operated as Centre for Research into Adolescent Breakdown.

The Board of Trustees are the charity's Trustees and the legal directors of the company. They are eligible for reappointment after three years for a further three-year term at the Annual General Meeting. As the need to recruit new Trustees arises, Brent Centre for Young People analyses the skills and capacity of its current board.

The Brent Centre for Young People will then seek to identify potential candidates who will bring relevant knowledge and experience to the board in line with its needs. Candidates are then invited to apply. The current board will discuss the candidates and select new Trustees who must be appointed at a Board meeting. Training needs of Trustees are identified by the Chair of Trustees with the Board.

The Trustees who served during the year were: Mr P J Bard BCom MBA MSc (Chair); Dr B L Roberts MB ChB FRCPsych, Fellow of the Inst. Psychoanal; Dr F M Hare (the Earl of Listowel), PhD (Resigned July 22); Ms. Pessi Elias, MSc, ACP Member; Mr Randy Mannie (Treasurer) ; Mr Gideon Hadary, MSc, ACP Member, Fellow of the Inst. Psychoanal; Mr Simon Dodds; Mr Ian Barnes; Ms. Anoushka Babbar; Mr Philip Stokoe (Appointed May 22).

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**Key management personnel**

Chief Executive Officer and Company Secretary, Dr M J A de Sauma MD, F. Inst. Psychoanalysis; Head of Clinical Services, Ms Valentina Levi, ACP Member; Head of Finance and Resources, Ms Edith David; Head of Private Services, Ms Anna Honeysett; Research Manager, Ms Sarah Fielding.

The Board of Trustees meet at least five times a year. The Board set and review strategy and monitor operational matters. The Management and Finance Committee is a sub-committee of the Board of Trustees which includes the Chair, Treasurer, 3 Trustees and the Chief Executive Officer. They meet to review the general and financial management of the Centre, annual financial statements, matters relating to internal and external audits, investment and reserves' policies and changes in remuneration of staff. Other sub-committees are the Schools Sub-Committee, Private Services Sub-committee, Fundraising, development & Communications and Governance Working party. All recommendations from sub-committees are presented at subsequent Trustees' meetings and a decision is finalised by the board.

The Chief Executive Officer (CEO) and Clinical Director was appointed by the Board of Trustees to manage the running of the organisation. In the absence of the CEO and Clinical Director there is a senior management team consisting of the Research Manager, Head of Finance and Resources, Head of Clinical Services and Head of Private Services to help with the strategy and management of the organisation. The CEO and Clinical Director is the manager of heads of the departments, all the heads of the departments manage their respective departments, Finance & Resources, Fundraising, Communications, Clinical Services (In-House and Outreach services), Research, and Private Services. All clinical in-house and outreach staff attend clinical meetings and are allocated a small supervision group.

Trustees are elected every three years at the Annual General Meeting, but the Board can also co-opt people during the year. New Trustees should be provided with a detailed induction pack and an induction programme involving meeting with key members of staff to gain an understanding of the organisation and the external environment in which it operates. Trustees are encouraged to attend the meetings and conferences, training and other events organised by the Charity. The CEO and Clinical Director sends Trustees a list of possible training courses.

The removal of any member of the Executive by the Executive Committee is undertaken if a member of the Executive Committee fails to attend three consecutive meetings of the Executive Committee, the Executive Committee may resolve that he/she be removed from the Executive Committee. The member must be given at least 7 days' notice in writing of the resolution.

The CEO and Clinical Director oversees setting the pay and remuneration for management personnel. These are presented to the Board of Trustees who discuss the implications on the budget before approving.

**Internal control and risk management**

The Board of Trustees is responsible for ensuring that the Brent Centre for Young People has an appropriate system of financial controls that regulates the efficient and effective operation of the charity. The Trustees ensure that the charity complies with relevant laws and regulations and approve policies relating to them. The trustees have evaluated the major risks to which the charity is exposed to and are satisfied that systems are in place to manage those risks.

The prevailing risk in the period was still the Covid-19 pandemic. The operations of Brent Centre for

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Young People have adapted well to the changing circumstances. As the restrictions relaxed, all our services reopened face to face service. Our In-house clinic at Laufer house commenced as usual for the patients and families to provide clinical services. The Outreach teams at our schools continues to provide face to face services at the schools and youth centres.

Key identified risks and approaches to mitigate are:

- Income volatility because of the economic uncertainty and austerity - good financial controls, development of the private services to provide additional predictable income and the regional services to diversify income streams and spread the risk. Increased applications to Trusts and foundations and investment in marketing and communication such as upgrade to the website.
- Security of assets - good financial procedures in place including segregation of roles, vigilance against fraud including cybercrime, investment in IT.
- Ongoing challenges of reduced income through tenders due to public service reductions - continued investment in all income generating initiatives, ongoing review and developing service models to ensure relevance and value for money.

Brent Centre for Young People's policies are initially written by the member of staff most involved in that policy area in conjunction with the Head of Finance and Resources. The policy is then reviewed and amended by the CEO before submitting to the Board of Trustees for approval. If a policy is not approved, the Trustees will comment, and it will be returned to the CEO and the Senior Management Team. Decision making is taken at the most appropriate level depending on the risk involved. All decisions are made with the knowledge of the CEO. For decisions that involve a large commitment or level of risk to the organisation, the Board's approval is required.

**Disclosure of information to auditor**

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

**Auditor**

In accordance with section 485 of the Companies Act 2006, a resolution proposing that HW Fisher LLP be re-appointed as auditor of the company will be put to the Annual General Meeting.

On behalf of the Board of Trustees



P J Bard BCom MBA MSc

**Trustee**

Dated:

17 Apr 2023

**BRENT CENTRE FOR YOUNG PEOPLE  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

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The Trustees, who are also the directors of Brent Centre for Young People for the purpose 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).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**BRENT CENTRE FOR YOUNG PEOPLE  
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INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF BRENT CENTRE FOR YOUNG PEOPLE**

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**Opinion**

We have audited the financial statements of Brent Centre for Young People (the 'Charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2022 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 requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

**BRENT CENTRE FOR YOUNG PEOPLE  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE MEMBERS OF BRENT CENTRE FOR YOUNG PEOPLE**

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We have nothing to report in respect of the following matters in relation to which 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of Trustees**

As explained more fully in the statement of trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011 and Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Obtaining third-party confirmation of material bank balances.
- Performing a physical verification of key assets.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as the trustee's minutes for discussions of irregularities including fraud.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.

**BRENT CENTRE FOR YOUNG PEOPLE  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE MEMBERS OF BRENT CENTRE FOR YOUNG PEOPLE**

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Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

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 auditor's 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Carol Rudge*

**Carol Rudge (Senior Statutory Auditor)**

**for and on behalf of HW Fisher LLP**

Chartered Accountants

Statutory Auditor

Acre House

11-15 William Road

London

NW1 3ER

United Kingdom

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17 Apr 2023

**BRENT CENTRE FOR YOUNG PEOPLE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

Current financial year						As restated
		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £
<b><u>Income and endowments from:</u></b>						
Donations	3	342,649	-	846,996	1,189,645	864,377
Charitable activities	4	251,029	-	-	251,029	298,416
Investment income	5	9,549	-	-	9,549	10,222
Other income	6	-	-	-	-	6,560
<b>Total income</b>		<b>603,227</b>	<b>-</b>	<b>846,996</b>	<b>1,450,223</b>	<b>1,179,575</b>
<b><u>Expenditure on:</u></b>						
Raising funds	7	111,772	-	-	111,772	120,067
Clinical services	8	714,877	6,904	531,895	1,253,676	1,121,920
<b>Total resources expended</b>		<b>826,649</b>	<b>6,904</b>	<b>531,895</b>	<b>1,365,448</b>	<b>1,241,987</b>
Net gains/(losses) on investments	12	(15,645)	-	-	(15,645)	163,242
<b>Net movement in funds</b>		<b>(239,067)</b>	<b>(6,904)</b>	<b>315,101</b>	<b>69,130</b>	<b>100,830</b>
Fund balances at 1 April 2021						
As originally reported		1,012,211	468,186	81,611	1,562,008	1,506,839
Prior year adjustment	24	-	-	104,764	104,764	59,103
As restated		1,012,211	468,186	186,375	1,666,772	1,565,942
<b>Fund balances at 31 March 2022</b>		<b>773,144</b>	<b>461,282</b>	<b>501,476</b>	<b>1,735,902</b>	<b>1,666,772</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRENT CENTRE FOR YOUNG PEOPLE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

Prior financial year		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	As restated Total 2021 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations	3	397,273	-	467,104	864,377
Charitable activities	4	298,416	-	-	298,416
Investment income	5	10,222	-	-	10,222
Other income	6	6,560	-	-	6,560
<b>Total income</b>		<b>712,471</b>	<b>-</b>	<b>467,104</b>	<b>1,179,575</b>
<b><u>Expenditure on:</u></b>					
Raising funds	7	120,067	-	-	120,067
Clinical services	8	691,685	8,792	421,443	1,121,920
<b>Total resources expended</b>		<b>811,752</b>	<b>8,792</b>	<b>421,443</b>	<b>1,241,987</b>
Net gains/(losses) on investments	12	163,242	-	-	163,242
<b>Net movement in funds</b>		<b>63,961</b>	<b>(8,792)</b>	<b>45,661</b>	<b>100,830</b>
Fund balances at 1 April 2020					
As originally reported		948,250	476,978	81,611	1,506,839
Prior year adjustment	24	-	-	59,103	59,103
As restated		948,250	476,978	140,714	1,565,942
<b>Fund balances at 31 March 2021</b>		<b>1,012,211</b>	<b>468,186</b>	<b>186,375</b>	<b>1,666,772</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRENT CENTRE FOR YOUNG PEOPLE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**

**AS AT 31 MARCH 2022**

	Notes	2022 £	£	As restated 2021 £	£
<b>Fixed assets</b>					
Tangible assets	13		161,282		168,186
Investments	14		852,454		867,570
			<u>1,013,736</u>		<u>1,035,756</u>
<b>Current assets</b>					
Debtors	16	291,635		311,510	
Cash at bank and in hand		594,137		411,813	
		<u>885,772</u>		<u>723,323</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(163,606)</u>		<u>(92,307)</u>	
Net current assets			722,166		631,016
<b>Total assets less current liabilities</b>			<u>1,735,902</u>		<u>1,666,772</u>
<b>Income funds</b>					
Restricted funds	19		501,476		186,375
<u>Unrestricted funds</u>					
Designated funds	20	461,282		468,186	
General unrestricted funds		773,144		1,012,211	
		<u>1,234,426</u>		<u>1,480,397</u>	
			<u>1,735,902</u>		<u>1,666,772</u>

The financial statements were approved by the Trustees on 17 Apr 2023

P. J. Bard |

P J Bard BCom MBA MSc  
**Trustee**

**Company Registration No. 04037793**

**BRENT CENTRE FOR YOUNG PEOPLE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 MARCH 2022**

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	25		182,280		(247,183)
<b>Investing activities</b>					
Investment income received		44		-	
		<hr/>		<hr/>	
<b>Net cash generated from/(used in) investing activities</b>			44		-
<b>Net cash used in financing activities</b>			-		-
			<hr/>		<hr/>
<b>Net increase/(decrease) in cash and cash equivalents</b>			182,324		(247,183)
Cash and cash equivalents at beginning of year			411,813		658,996
			<hr/>		<hr/>
<b>Cash and cash equivalents at end of year</b>			594,137		411,813
			<hr/> <hr/>		<hr/> <hr/>

**BRENT CENTRE FOR YOUNG PEOPLE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
***FOR THE YEAR ENDED 31 MARCH 2022***

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**1 Accounting policies**

**Company information**

Brent Centre for Young People is a private company limited by guarantee incorporated in England and Wales. The registered office is 51 Winchester Avenue, London, NW6 7TT.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

The Trustees, after considering the Charity's financial results and financial forecasts, have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant income is recognised in full in the year in which it is receivable, using the performance model, unless there are specific performance related conditions that prevent its recognition and instead the income is deferred.

**BRENT CENTRE FOR YOUNG PEOPLE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies** **(Continued)**

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Staff costs not directly identified have been allocated on the following basis:

Fundraising costs	Direct cost
Support costs	22% of total cost
Direct charitable activities	78% of total cost

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Freehold property	3% on reducing balance
Equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.8 Impairment of fixed assets**

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

**1.10 Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, other than investments, are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**BRENT CENTRE FOR YOUNG PEOPLE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees do not consider there to be any critical accounting estimates or judgements applied in the preparation of the financial statements.

**3 Donations**

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	As restated Restricted funds 2021 £	As restated Total 2021 £
Donations and gifts	342,649	846,996	1,189,645	397,273	467,104	864,377

**4 Charitable activities**

	2022 £	2021 £
Private and clinical services	251,029	298,416

**5 Investment income**

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Bank interest receivable and Investment income	9,549	10,222

**BRENT CENTRE FOR YOUNG PEOPLE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**6 Other income**

	<b>Total</b>	Unrestricted funds general
	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
CJRS government grant	-	6,560
	<u>          </u>	<u>          </u>

**7 Raising funds**

	<b>Unrestricted funds general</b>	Unrestricted funds general
	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
<u>Fundraising and publicity</u>		
Fundraising costs	20,846	2,400
Staff costs	81,950	108,827
	<u>          </u>	<u>          </u>
Fundraising and publicity	102,796	111,227
	<u>          </u>	<u>          </u>
<u>Investment management</u>	8,976	8,840
	<u>          </u>	<u>          </u>
	<u>111,772</u>	<u>120,067</u>

**BRENT CENTRE FOR YOUNG PEOPLE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**8 Clinical services**

	<b>2022</b>	2021
	<b>£</b>	£
Staff costs	937,466	837,197
Depreciation and impairment	6,904	8,792
Other	3,992	3,979
	<u>948,362</u>	<u>849,968</u>
Share of support costs (see note 9)	289,144	260,539
Share of governance costs (see note 9)	16,170	11,413
	<u>1,253,676</u>	<u>1,121,920</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	714,877	691,685
Unrestricted funds - designated	6,904	8,792
Restricted funds	531,895	421,443
	<u>1,253,676</u>	<u>1,121,920</u>

**9 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>	<b>Support costs</b>	<b>Governance costs</b>	2021
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	147,213	-	147,213	134,515	-	134,515
Head office costs	62,715	-	62,715	33,523	-	33,523
Other costs	79,216	-	79,216	92,501	-	92,501
Audit fees	-	16,170	16,170	-	11,413	11,413
	<u>289,144</u>	<u>16,170</u>	<u>305,314</u>	<u>260,539</u>	<u>11,413</u>	<u>271,952</u>

**10 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

There were no reimbursed expenses to trustees during the year (2021: nil).

**BRENT CENTRE FOR YOUNG PEOPLE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**11 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Management and administrative staff	10	9
Research and clinical staff	30	27
	<u>40</u>	<u>36</u>

**Employment costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,041,192	959,121
Social security costs	94,529	83,752
Other pension costs	30,908	37,666
	<u>1,166,629</u>	<u>1,080,539</u>

The number of employees whose annual remuneration was £60,000 or more were:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
£90,000-£99,999	<u>1</u>	<u>1</u>

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, Executive Assistant to the Chief Executive Officer, Head of Finance & Resource and Administration and Finance Manager. The total benefits of the key management personnel of the charity were £278,895 (2021: £255,303). Pension costs in respect of higher paid employees was £8,150 (2021: £9,410).

**12 Net gains/(losses) on investments**

	<b>Unrestricted funds general 2022</b>	<b>Unrestricted funds general 2021</b>
	<b>£</b>	<b>£</b>
Revaluation of investments	(3,464)	131,819
Gain/(loss) on sale of investments	(12,181)	31,423
	<u>(15,645)</u>	<u>163,242</u>

**BRENT CENTRE FOR YOUNG PEOPLE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**13 Tangible fixed assets**

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2021	341,440	40,806	382,246
At 31 March 2022	341,440	40,806	382,246
<b>Depreciation and impairment</b>			
At 1 April 2021	178,674	35,386	214,060
Depreciation charged in the year	4,883	2,021	6,904
At 31 March 2022	183,557	37,407	220,964
<b>Carrying amount</b>			
At 31 March 2022	157,883	3,399	161,282
At 31 March 2021	162,766	5,420	168,186

**BRENT CENTRE FOR YOUNG PEOPLE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**14 Fixed asset investments**

	Listed investments	Cash in portfolio	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 April 2021	808,402	59,168	867,570
Additions	92,000	(92,000)	-
Valuation changes	(3,464)	-	(3,464)
Investment income	-	9,505	9,505
Management charges	-	(8,976)	(8,976)
Disposals	(85,272)	73,091	(12,181)
	<u>811,666</u>	<u>40,788</u>	<u>852,454</u>
At 31 March 2022	811,666	40,788	852,454
<b>Carrying amount</b>			
At 31 March 2022	<u>811,666</u>	<u>40,788</u>	<u>852,454</u>
At 31 March 2021	<u>808,402</u>	<u>59,168</u>	<u>867,570</u>

**15 Financial instruments**

	2022	2021
	£	£
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	<u>811,666</u>	<u>808,402</u>

**16 Debtors**

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	280,212	305,426
Other debtors	2,044	669
Prepayments and accrued income	9,379	5,415
	<u>291,635</u>	<u>311,510</u>

**BRENT CENTRE FOR YOUNG PEOPLE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

17	Creditors: amounts falling due within one year	Notes	2022	As restated
			£	2021 £
	Other taxation and social security		22,099	30,339
	Deferred income		50,000	-
	Trade creditors		13,582	9,424
	Other creditors		755	-
	Accruals and deferred income		77,170	52,544
			<u>163,606</u>	<u>92,307</u>

At 31 March 2022 £50,000 (2021:£nil) of income was deferred. No amount was brought forward from earlier years.

**18 Retirement benefit schemes**

**Defined contribution schemes**

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to statement of financial activities in respect of defined contribution schemes was £30,908 (2021 - £37,666).

**BRENT CENTRE FOR YOUNG PEOPLE  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

## 19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	As restated	Movement in funds		As restated	Movement in funds		As restated	Balance at 31 March 2022
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022	
	£	£	£	£	£	£	£	
In House Projects	19,000	99,768	(105,132)	13,636	367,027	(250,049)	130,614	
Development Fund	59,111	-	-	59,111	-	-	59,111	
Schools Project	-	159,642	(77,139)	82,503	104,140	(126,952)	59,691	
YOS Project	12,501	20,635	(32,386)	750	87,167	(20,583)	67,334	
Strength Review (Big Lottery)	7,500	-	-	7,500	-	(7,500)	-	
Sport and Thought	3,757	38,783	(42,540)	-	50,735	(35,759)	14,976	
Healthy Minds Brighter Future (Big Lottery)	-	132,068	(132,068)	-	-	-	-	
Capital Project	15,000	-	-	15,000	-	(15,000)	-	
Comic relief Red shade	18,970	13,208	(32,178)	-	-	-	-	
Fun fit families workshop	-	-	-	-	4,552	(4,552)	-	
Irish Projects	4,875	-	-	4,875	29,375	(22,500)	11,750	
Stairlift Projects	-	3,000	-	3,000	10,000	(13,000)	-	
WCYP Projects	-	-	-	-	194,000	(36,000)	158,000	
	140,714	467,104	(421,443)	186,375	846,996	(531,895)	501,476	

**BRENT CENTRE FOR YOUNG PEOPLE  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

19	Restricted funds	(Continued)
<p>During the year, £219,282 was received from Big Lottery Fund, £120,000 was received from John Lyon's Charity, £49,400 from The City of London Corporation's charity - City Bridge Trust, £90,000 from Charities Aid Foundation (CAF) Playtech Fund, £20,966 from BBC Children In Need, £15,000 from the Drapers' Charitable Trust, £17,971 from The Hargreaves Foundation, £25,000 from Charles Hayward Foundation, £35,000 from Jusaca Charitable trust, £10,000 from Gamesys Foundation and £10,000 from the Garfield Weston Foundation with the remainder being made up of smaller donations from various trusts.</p>		
<p><b>Government of Ireland: Emigrant Support Programme</b> Government of Ireland: Emigrant Support Programme (included within In House Projects) awarded a grant of £19,500 for the year 1 July 2021 to 30 June 2022. The funds were restricted for the following projects: Irish Mental Health and Practical Support Project. .</p>		
<p>In addition, the following Trusts and Foundations have provided consistent support over several years: The Dentons UK MEA LLP Charitable Trust; Mazars Charitable Trust. Most donations were for the purposes of clinical sessions for young people aged 14-21.</p>		

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
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**20 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Resources expended £	Balance at 1 April 2021 £	Resources expended £	Balance at 31 March 2022 £
Fixed Asset Funds	176,978	(8,792)	168,186	(6,904)	161,282
Research Projects	150,000	-	150,000	-	150,000
Education and Training Development	150,000	-	150,000	-	150,000
	<u>476,978</u>	<u>(8,792)</u>	<u>468,186</u>	<u>(6,904)</u>	<u>461,282</u>

Fixed asset fund - equates to the value of fixed assets at the balance sheet date.

**BRENT CENTRE FOR YOUNG PEOPLE  
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FOR THE YEAR ENDED 31 MARCH 2022**

22 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		As restated Restricted funds		As restated Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
Fund balances at 31 March 2022 are represented by:																
Tangible assets	-		161,282		-		161,282		-		168,186		-		168,186	
Investments	552,454		300,000		-		852,454		567,570		300,000		-		867,570	
Current assets/(liabilities)	220,690		-		501,476		722,166		444,641		-		186,375		631,016	
	773,144		461,282		501,476		1,735,902		1,012,211		468,186		186,375		1,666,772	

**BRENT CENTRE FOR YOUNG PEOPLE**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**23 Related party transactions**

There were no disclosable related party transactions during the year (2021 - none).

**24 Prior year adjustment**

The prior year adjustment relates to £104,764 of restricted fund income received in the year to 31 March 2021 (2020: £59,103) which was incorrectly deferred to the following year. The effect of recognising the income in the year in which it was received is to reduce accruals and deferred income at 31 March 2021 by £104,764 and to increase the restricted fund balance brought forward at that date by the same amount (increasing the balance at 31 March 2020 by £59,103). The difference between these two amounts, £45,661, increases the value of donations and gifts in the year to 31 March 2021.

		<b>As restated</b>
<b>25 Cash generated from operations</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Surplus for the year	69,130	100,830
Adjustments for:		
Investment income recognised in statement of financial activities	(9,549)	(10,222)
Loss/(gain) on disposal of investments	12,181	(31,423)
Fair value gains and losses on investments	3,464	(131,819)
Investment management charges	8,976	8,840
Depreciation and impairment of tangible fixed assets	6,904	8,792
Movements in working capital:		
Decrease/(increase) in debtors	19,875	(192,587)
Increase in creditors	21,299	406
Increase in deferred income	50,000	-
<b>Cash generated from/(absorbed by) operations</b>	<b>182,280</b>	<b>(247,183)</b>

**26 Analysis of changes in net funds**

The Charity had no debt during the year.