

BROOK YOUNG PEOPLE

England & Wales · Charity number 703015

Details

Other names	BROOK IN LIVERPOOL, BROOK LIVERPOOL, MERSEYSIDE BROOK ADVISORY CENTRE, MERSEYSIDE BROOK CENTRE, BROOK
Status	Registered
Legal form	Charitable company
Company number	02466940
Registered	1990-06-20
Register	View on the Charity Commission register

Contact

Address	Brook PO Box 78732 London EC2P 2TA
Phone	02039496720
Email	admin@brook.org.uk
Website	www.brook.org.uk

Activities

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.

Activities: Promoting 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

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£15,813,725	£16,644,781	£823,214	270
2024-03-31	£14,027,530	£14,938,020	£1,654,270	265
2023-03-31	£13,032,700	£12,939,887	£2,564,760	233
2022-03-31	£12,970,423	£12,264,992	£2,471,947	245
2021-03-31	£9,930,611	£9,625,851	£1,766,516	235

Trustees

Name	Role	Appointed
Dame Sally Ann Sheila Dicketts	Chair	2023-04-01
Clare Daly		2021-08-09
Daniel Ryan		2024-12-12
Dr Samilia Ekeocha		2025-10-02
Kanika Vania Eva Leo		2023-11-30
Mark David Bickford		2025-10-02
Peter Francis Beeby		2023-06-29
Saloni Thakrar		2023-06-29
Sandeep Kaur Sohal		2022-11-23
Tanisha Harper-John		2025-10-02

BROOK YOUNG PEOPLE

England & Wales - Charity number 703015

Accounts



BROOK YOUNG PEOPLE

**REPORT OF THE TRUSTEES AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

Company number: 02466940

CONTENTS

TRUSTEES' ANNUAL REPORT

Contents	1
Administrative details	2
Introduction	4
Structure, Governance and Management	4
Public benefit disclosure	6
Objectives and activities	7
Volunteering and participation	10
Achievements and performance	10
Financial review	14
Investments	16
Key risks and uncertainties	17
Plans for future periods	17
Reserves	18
Going concern	19
Statement of trustees' responsibilities	20
Independent auditor's report to the members of Brook Young People	21

FINANCIAL STATEMENTS

Consolidated Statement of financial activities	25
Consolidated Balance sheet	26
Charity Balance sheet	27
Consolidated statement of cash flows	28
Notes to the financial statements	29



ADMINISTRATIVE DETAILS

CHARITY NAME	Brook Young People
TRADING NAME	Brook
REGISTRATION	Limited Company registered in England and Wales no. 02466940 Charity registered in England and Wales no. 703015 Charity registered with the Office of the Scottish Charity Regulator no. SC045788
REGISTERED OFFICE	Penhaligon House, Green Street, Truro, TR1 2LH
CHIEF EXECUTIVE	Helen Marshall
COMPANY SECRETARY	Sally Hutchings
AUDITORS	HaysMac LLP 10 Queen Street Place, London, EC4R 1AG
BANKERS	Lloyds Bank PLC 25 Gresham Street, London EC2V 7HN
SOLICITORS	Penningtons Manches LLP 125 Wood Street, London, EC2V 7AW
TRUSTEES	The following people have been trustees (and directors as defined by the Companies Act 2006) during the period and up to the date of signing: Dame Sally Dicketts (Chair) Peter Beeby Mark Bickford (<i>appointed 02/10/2025</i>) Clare Daly Simon Dixon (<i>appointed 10/07/2024; resigned 30/01/2025</i>) Dr Samilia Ekeocha (<i>appointed 02/10/2025</i>) Tanisha Harper-John (<i>appointed 02/10/2025</i>) Leila Hashemi Pamela Leonce (<i>resigned 31/12/2024</i>) Kanika Leo Peter Roscrow Daniel Ryan (<i>appointed 12/12/2024</i>) Sandy Sohal Saloni Thackrar Dee Whitnell (<i>appointed 10/07/2024</i>)



SENIOR MANAGEMENT

At the date of this report, the Executive Team comprises:

Helen Marshall, Chief Executive

Karl Askew, Interim Finance Director

Lisa Bartlett, Director of Commercial Development

Sally Hutchings, Director of Corporate Services

Kathleen Sadler, Director of Operations

INTRODUCTION

The trustees present their annual report and the consolidated financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 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. (SORP 2015) (Second Edition, effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

COMPANY STRUCTURE AND OWNERSHIP

Brook Young People (Brook) has one charitable subsidiary – Brook Scotland (company no. SC159534; charity no. SC023964) which is retained as a dormant vehicle for the potential future delivery of services in Scotland.

Brook also has one commercial trading subsidiary – Brook Aspire Ltd (company no. 14936876) which is a company limited by shares with 100% of the shares owned by Brook. Its purpose is to generate income for the benefit of the charity. Brook Aspire has its own board of directors, comprising Brook trustees, staff and one independent director and is overseen by the charity's Risk, Finance & Audit Committee. Brook Aspire was incorporated in June 2023 and was dormant during the year ended 31 March 2024. Its results are consolidated into these financial statements for the first time this year.

Brook retains four dormant subsidiaries which are former independent Brook charities, all of which are companies limited by guarantee (Brook Blackburn – company no. 02916471; Brook Burnley – company no. 02598200; Brook Cornwall – company no. 02826211; Brook Wirral – company no. 02727971). They are retained due to property being held in the subsidiary's name and are no longer registered charities.

GOVERNING DOCUMENT AND CONSTITUTION

Brook is constituted as a company limited by guarantee and is a registered charity. Brook is governed by its Articles of Association, which were last reviewed and updated in July 2020. The business of the charity is managed by the board of trustees.

THE BOARD OF TRUSTEES

The composition of the Brook board is skills-led. All trustees are appointed by the board, and Brook's members are the same group of people as its trustees.



The Articles of Association allow any person who is willing to act as a trustee, accepts membership of the charity, and who is not disqualified from acting as a trustee or a company director to be appointed as a trustee by a decision of the Board.

The board consists of a minimum of six and a maximum of fifteen trustees and meets formally at least four times per year. Trustees serve for fixed terms of three years unless they cease to be a trustee during this period. Trustees are eligible for re-appointment for a second term by the board with the maximum period of office being two terms, with the exception of the Chair who may be reappointed for a third term in exceptional circumstances. The Chair may extend the second term of any trustee by one additional year in order to achieve a stable retirement cycle of trustees. The board may co-opt up to three additional trustees who hold office for a period of 12 months and who may be co-opted up to three times.

INDUCTION AND TRAINING OF TRUSTEES

Potential trustees are identified via a range of mechanisms to ensure there is diversity of skills, backgrounds and experience on the board. On appointment, and annually thereafter, all trustees are required to declare potential conflicts of interest, complete automatic disqualification self-declarations and checks of official registers are completed. Trustees complete a full induction process within which they agree to Brook's key policies and statement of good governance. The induction process marks the beginning of an ongoing process of trustee training, mentoring, development and annual appraisal. A trustee skills audit was completed in June 2023 with priorities for trustee skills development identified. A governance diversity audit was completed in May 2023 with recommendations to strengthen diversity. Three new trustees were appointed during 2024/25 and a further three appointed in October 2025. Details of the new appointments can be found on page 2.

MANAGEMENT AND DECISION MAKING

The board delegates authority to its committees and to the Chief Executive within a written Scheme of Delegation. The roles of Brook's committees are:

- **Risk, Finance and Audit Committee:** to ensure that Brook manages its finances, risks, investments and trading operations effectively and efficiently in support of its charitable objectives.
- **Operations & Quality Committee:** to review the operations of the organisation and ensure that a high quality of service is provided to Brook's service users, overseeing clinical effectiveness and safeguarding.
- **Participation Committee:** to ensure that service user voice informs decisions made by the Board of Trustees. Membership of the committee includes representatives of Brook's national service user participation forums.

The Board delegates all other matters including the day-to-day running of the organisation to the Chief Executive working within the framework of all decisions made by the Board and by Committees deciding under delegated authorities.



Brook's Executive Team comprises the Chief Executive, Director of Corporate Services, Director of Commercial Development, Director of Operations, and Finance Director.

The board of trustees have reviewed and adopted the Charity Governance Code. Where improvements could be made, the board agreed actions to increase compliance. These actions, alongside actions identified through other sources such as trustee appraisals and internal evaluations, formed the board development plan. A new board development plan will be produced during 2025/26.

PAY AND REMUNERATION

Brook operates a *Pay and Benefits Policy*. Salaries are routinely tested against the jobs market to ensure that account is taken of experience, qualifications, and demonstrable ability to perform the job. The starting salary may also be influenced by external factors such as market conditions or availability of specialist skills. In line with the principles of equal pay enshrined within the Equal Pay Act 1970 and supported by Brook's commitment to equal pay and equality of opportunity, all salary offers are made with equal pay considerations in mind.

Brook considers its key management personnel comprises the trustees, the Executive Team (detailed above) and the Medical Director.

None of the trustees of the charity received any remuneration for their services as trustees. Expenses were reimbursed as detailed in Note 7. External expert advisors (non-trustees) appointed to Brook's committees receive remuneration following benchmarking of other charities and health organisations.

RELATIONSHIPS WITH RELATED PARTIES

During 2024/25 the independent charity Brook Jersey has operated as a licensee of Brook. Brook received a fee from Brook Jersey in return for an exclusive licence in the Channel Islands to use the Brook identity, clinical governance framework, safeguarding support and key policies. This licence will end in 2025/26.

Two agreements are in place between Brook and its wholly-owned trading subsidiary, Brook Aspire. The unsecured working capital facility makes available a loan from Brook to Brook Aspire for the purpose of general working capital with a repayment date of 30 November 2026. During 2024/25, £10,000 was drawn down by Brook Aspire. An indirect resource investment agreement was entered into by the parties to govern the recharge at cost of the charity's staff, premises, facilities, equipment and other resources used by Brook Aspire. The recharge is payable on demand and, during 2024/25, no recharges were invoiced.

PUBLIC BENEFIT DISCLOSURE

Brook has a duty to report on our public benefit and we have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.



Brook is a national charity supporting people with their sexual health and wellbeing. We offer a range of services to support our mission of helping people to live healthier lives. Brook fights for everyone's right to safe, confidential, accessible healthcare, no matter who they are. We challenge stigma, amplify voices and provide lifelong support that meets the diverse needs of our communities. Our unique offer combines clinical services, relationships and sex education, outreach in community settings, wellbeing programmes and counselling. Our life-course approach to sexual health and wellbeing means that people can benefit from our holistic services at any stage of their life. The main activities Brook undertakes for the public benefit are:

- **Clinical services:** Everyone should feel empowered to access sexual health and wellbeing support. Our highly skilled clinical experts deliver free, confidential sexual health and wellbeing services for people of all ages. We provide contraception, STI testing and treatment, pregnancy testing and decision-making support. We operate from our own specialist clinics, as well as integrated hubs and outreach in local communities. We also provide digital services, developed in partnership with our clinical staff and service users.
- **Education and training:** All young people have the right to high quality, inclusive relationships and sex education. Brook's specialist educators work directly with young people, teachers, parents and carers to keep everyone safe and healthy. We offer a range of face-to-face and online RSE training programmes for teachers, sessions for young people, and we support schools to develop effective plans and policies.
- **Wellbeing services:** Our place-based wellbeing hubs support young people to improve their own mental health and wellbeing. Offering early intervention support through a self-referral process, the hubs offer counselling services as well as mental health literacy programmes aimed at helping young people better understand emotions, stress, and how to build support networks, and our bespoke My Life programme aiming to boost motivation and self-worth, and counselling services.
- **Campaigning and advocacy:** Brook's history is steeped in its courageous approach to tackling stigma and fighting for policy change. We engage with policymakers, MPs and sector experts to improve people's lives. We deliver national and local campaigns, informed by our expertise and shaped by data, that drive people to the help, support and services we know they need.

OBJECTIVES AND ACTIVITIES

OUR CHARITABLE PURPOSE

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.



OUR VISION

Everyone is supported to live healthy lives, free from inequality and strengthened by fulfilling relationships.

OUR MISSION

Excellent sexual health, mental health and wellbeing is a right. Brook exists to fight for that right and we demand better, especially for young people. We challenge stigma, amplify voices and provide lifelong support that meets the diverse needs of our communities.

OUR VALUES

- **Trustworthy:** People turn to Brook when they need help, trusting in our confidential, non-judgmental support to keep them safe. Robust research, data and evidence underpins all our work, making Brook a trusted partner and an authoritative source of information and advice.
- **Collaborative:** Our service users are at the heart of our decisions. We listen to their needs, champion their rights and work with them to effect real change. We value and prioritise collaboration, sharing and growing our expertise to achieve the best possible outcomes for our communities.
- **Inclusive:** We are committed to tackling prejudice wherever we find it, challenging harmful attitudes and behaviours. We celebrate diversity, champion equality, and provide a welcoming and inclusive environment for everyone who needs us.
- **Courageous:** Brook is fearless when fighting for change. We stand up for what we believe and we demand to be heard. We relentlessly push the boundaries and are bold in our ambition to pioneer innovative services that meet ever-changing needs.

OUR STRATEGIC AIMS AND STRATEGIES FOR ACHIEVING THEM

2024/25 was the second year of our strategic plan for 2023-2026. Our four strategic priorities for 2023-2026 are:

- **Challenging Inequality:** We are dedicated to broadening our offer by providing a range of support that addresses multiple interconnected and complex needs. We will amplify the voices of those most impacted by inequality informed by data, research and the participation of those with lived experience. Key to this will be collaboration with the experts and organisations that know these communities best, sharing knowledge and expertise to deliver equitable solutions with maximum impact for as many people as possible.
- **Increasing Accessibility:** It is not enough that services are accessible. Those who need them must feel safe, represented and welcomed. We will work to increase understanding of sexual health and wider wellbeing services, and challenge the stigmas that can prevent access. The voices of our service users, and those we are yet to reach, are critical to ensuring that our services are accessible to those who need them the most.

- **Fighting Stigma:** We will fearlessly stand up and shout loudly about issues others may consider too risky or taboo. We will evidence the harm caused by stigma, sharing real stories to show how the lives of young people and other communities are affected. We will use our platform to speak with authority and confidence, driven always by evidence, research, data and the voice of service users. We will challenge damaging narratives and model an open, inclusive, kind and positive approach.
- **Driving Innovation:** We continue to push boundaries and innovate to expand our reach and our services. We know that good sexual health and good mental health are inextricably linked. For as long as Brook has existed, young people have asked us for support with their wider wellbeing. Our robust safeguarding work evidences an alarming increase in unmet mental health and wellbeing needs at a time when the mental health system is unable to respond. Brook will pioneer new early intervention mental health and suicide prevention services for young people, with a range of support accessible from an organisation that young people already know and trust.

These strategic priorities are supported by strategic objectives. The strategy is published on our website: <https://www.brook.org.uk/about-brook/our-strategy/>

Our annual business plan details the performance indicators, targets and responsibilities associated with each objective, through which we set out to achieve our priorities.

ASSESSING OUR SUCCESS AND IMPACT

We measure our success through a Key Performance Indicator framework. Progress against each of our business plan measures and a RAG rated report of delivery against our Key Performance Indicators is reported quarterly to the Executive Team and to the board of trustees every six months.

We utilise robust data collection processes to quickly adapt to the evolving needs of our service users, enabling us to identify national and regional trends and develop innovative solutions to protect the most vulnerable. We were delighted that all eight of our clinical services were awarded the iWantGreatCare Certificate of Excellence in 2025 which is awarded to clinics who receive consistently outstanding patient feedback:

- 95% of clients rated our clinical services very good or good.
- Treating clients with dignity and respect was rated 4.95 out of 5.
- The ability of our clinical staff to provide timely information about care and treatment was rated 4.91 out of 5.
- Involving clients appropriately in decisions made about their health was rated 4.94 out of 5.
- 79% of young people reported a positive change in their knowledge about sexual health and relationships.
- 96% of professionals rated our training services very good or good.



- 100% of young people found Brook staff delivering our *My Life* one-to-one wellbeing programme were helpful and supportive.

VOLUNTEERING AND PARTICIPATION

Our national Participation Advisory Groups (PAGs) were established in February 2022. Our PAG members and volunteers contribute to the development and evolution of our services, resources and campaigns, ensuring that everything we do is accessible, inclusive and responsive to diverse needs. The PAGs identify and lead their own projects, including developing a pornography awareness lesson, a social media campaign critiquing media representation of sex and relationships and web content about pleasure aimed at adults. This year, we established a new PAG for parents and carers as part of our ongoing commitment to supporting families to embed RSE at home.

In 2024/25, we recruited over 40 members from across the UK. Over the last 12 months the groups have:

- Contributed to the development of Brook's new Healthy Relationships e-learning course;
- Presented at Brook's 60th anniversary celebration event;
- Co-designed Brook's *Heavy Talk* campaign on heavy menstrual bleeding;
- Reviewed Brook's new internal safeguarding training;
- Contributed to Brook's policy work and consultation response to the draft RSHE guidance;
- Collaborated with universities on research projects in the UK, Europe and Canada;
- Created blogs, shared real stories and produced videos;
- Volunteered at music festivals across the UK.

Three members of our national participation forums sit on our Participation Committee, working alongside Brook trustees and external expert advisors to oversee the impact of Brook's participation work and make recommendations to the Board of Trustees on service user voice. One forum member, who joined the Committee in 2022, has since been co-opted to the Board of Trustees ensuring meaningful service-user engagement at the highest level of the charity.

ACHIEVEMENTS AND PERFORMANCE

SIGNIFICANT CHARITABLE ACTIVITIES UNDERTAKEN

Each year, we assess progress against our strategic aims. Further details are available in our online Success Report: <https://www.brook.org.uk/about-brook/our-impact/>

Key highlights include:

- We expanded our work in new geographical areas, working with partners to provide services at the heart of communities:
 - In April 2024, we launched our new integrated sexual health service in Thurrock, combining in-person clinical delivery, new digital clinical tools and work with schools and in the local community to increase access to RSE and improve sexual health outcomes through targeted outreach. Brook now delivers five all-age sexual health services across the country, ensuring more people than ever before can benefit from our life course approach.
 - We launched two new flagship Wellbeing Hubs at the heart of local communities to help address the devastating shortfall in mental health provision for young people. The two hubs, in Cornwall and Blackburn, pioneer new approaches to place-based early intervention mental health support for young people.
 - We have strengthened our presence in Wales, launching a new service supporting all young people aged 11+ to receive comprehensive, age-appropriate education on pornography, misogyny and gender stereotypes as well as offering free training for teachers and professionals who work with young people.
 - Building on our 30-year history of providing clinical sexual health services to young people in Manchester, in April 2024 we expanded our digital service offer for under 20s in the city, providing access to STI testing, advice and free condoms.
 - In January 2025, we strengthened our existing collaboration with SH:24, launching a new strategic partnership to deliver digital clinical provision across all five of our Level 3 sexual health services, ensuring that communities will have continued online access to a range of free, confidential, sexual and reproductive health services.
 - In March 2025, we concluded our three-year Menopause in the Workplace pilot in Cornwall. Following the pilot's success, we developed a new commercial programme of workplace menopause training and one-to-one support, expanding the geographic reach of the programme and ensuring that even more people experiencing menopause or peri-menopause can benefit from our innovative, holistic support.
 - We were delighted to secure a new all-age health promotion contract across Bristol, North Somerset and South Gloucestershire. Commencing in April 2025, Brook specialists will work alongside colleagues from Brigstowe to deliver targeted outreach to communities as part of Yuno, the new integrated sexual health service for the area. This includes Brook's existing young people's sexual health service in Bristol, established in 1967.
- Recognising stigma as a key driver of health inequality, we launched our *Heavy Talk* campaign to raise awareness of the impact that periods and

heavy menstrual bleeding can have on people's everyday lives, and continued our successful collaboration with Lil-lets, delivering our third Big Period Lesson to over 65,000 young people and teachers.

- More than 42,000 registered users accessed the 16 comprehensive courses on our Brook Learn online learning platform, covering topics such as consent, contraception, abortion and gender diversity. In 2024/25 we launched our Healthy Relationships course, providing clear, relevant guidance for teachers to support students to recognise and respond to harmful behaviours in relationships.
- Through our sexual violence programme, we worked with Let Me Know to deliver education sessions to 8,658 young people across seven London boroughs and upskilled 429 professionals on managing disclosures of sexual assault, pornography and responding to incidents of sexual harassment.
- To help tackle harassment on university campuses, we launched a new Bystander Intervention course for students. The new e-learning course is designed to empower students and staff with practical strategies to safely intervene in harmful situations and combat harassment and sexual misconduct. It sits alongside our existing Consent course, supporting universities to comply with new legislation on consent training.
- To break down barriers to sexual health support in the criminal justice system, we delivered an innovative programme of training for staff at HMP Erlestoke to equip them with the knowledge and skills to better support prisoners' sexual health and wellbeing and create a safer and more inclusive environment. In Camden and Islington, we partnered with the Youth Justice Service to deliver our *My Life* one-to-one wellbeing programme to young people, and in Cornwall, Southend and Teeside we provided probation and youth justice staff with C-card training, helping improve access to free condoms.
- Contributing to the national commitment to eradicate new HIV transmissions by 2030, we delivered local and national HIV prevention initiatives. Our *Take Charge* campaign, promoting PrEP, condom use and HIV testing, reached over 230,000 people in 2024/25.
- We are committed to responding to the changing landscape in which young people live, both online and offline. We developed new resources to counter harmful messaging to which young people may be exposed and supported teachers to navigate complex and challenging topics. In 2024/25 we expanded our reach in alternative education and non-mainstream settings, engaging 6,748 young people.
- We invested in upskilling our workforce to better respond to the access needs of neurodivergent young people. We audited our education resources and co-produced a new suite of accessible Healthy Relationships resources with neurodivergent young people. Our clinical premises were audited by our Neurodivergent Participation Group who make recommendations to better improve access.
- We fought for high quality RSHE, successfully convening over 100 organisations to call for the scrapping of the draft guidance published by the Conservative government in May 2024. The new RSHE guidance, published by the Labour

Government in July 2025, provides a welcome emphasis on pupil voice and new topics that respond to the changing issues faced by young people. However, the guidance does not improve provision for young people experiencing SEND and we are concerned by the reduction in clarity and content on LGBT+ identities.

- In collaboration with Sex Education Forum, End Violence Against Women Coalition and Make it Mandatory, we have been campaigning to extend mandatory RSE to 16+ education settings. We submitted evidence to the Children's Wellbeing and Schools Bill and have been working with Parliamentarians to add an amendment to the Bill.
- For Sexual Health Week 2024, we launched our biggest ever campaign *Are You Feeling It?* focusing on the links between sexual and mental health. A series of events, publications and collaborations evidenced the interconnected nature of physical and emotional wellbeing, and shared expertise from across the sexual and mental health sectors.
- Throughout the year, we delivered campaigns designed to raise awareness and reduce stigma. Our *Perfect is Personal* campaign challenged the unrealistic expectations of sex that can often cause anxiety and stress, and we partnered with Superdrug on *Reclaim the Name*, a sexual health literacy campaign removing the stigma from talking about sex and normalising conversations about pleasure and bodily autonomy. Our *Regency Romance* short film, in collaboration with Pasante, used humour to encourage condom use and raise awareness of STIs.
- We hosted a learning network for the 24 organisations with early support hubs funded by the Department of Health & Social Care. In partnership with Youth Access, we convened regular thought leadership events to collaborate, share best practice in young people's mental health and discuss the operational realities of early intervention provision.
- We continued to seek out opportunities to share our learnings, insights and expertise with other organisations that share our commitment to safeguarding. For Safeguarding Adults Week 2024, we hosted a webinar bringing together a panel of experts to discuss the importance of professional curiosity when it comes to keeping people safe.
- 2024/25 was the first year of trading of our commercial trading subsidiary, Brook Aspire. Aiming to grow and diversify the income available to Brook, during the year Brook Aspire scoped three priority trading areas with the first of these, menopause support services, successfully piloted and launched.
- Following a successful six-month pilot, Brook introduced the four-day week as a permanent staff benefit in April 2024. Brook is the first clinical service provider to be accredited by the Four Day Week Foundation, as well as being one of only a few charities to adopt the innovative wellbeing initiative. Throughout 2024/25, we shared our learning with other organisations and charity leaders, speaking at conferences and taking part in thought leadership events to demonstrate the positive impact the initiative has on recruitment, retention and staff wellbeing.

ACHIEVEMENT AGAINST OBJECTIVES

- 1.44 million people helped through our frontline services.
- 121,359 young people supported through our education and wellbeing work.
- 54,854 people supported by our all-age clinical services.
- 43% of our service users were aged under 25.
- 64% of clinical service users from the top 40% most deprived communities.
- 41% of our clinical service users accessed digital services.
- 13,163 home STI kits administered.
- 3,500 mental health and wellbeing interventions delivered in our community hubs and specialist programmes.
- 189,000 people used our Find a Service tool.
- 42,905 registered users on our Brook Learn online learning platform.
- Over 10,000 festival goers engaged through our partnership with Festival Republic.
- 134,315 people attended our Big RSE Lessons Live.
- Over 900 people engaged in participation opportunities.

FINANCIAL REVIEW

FINANCIAL POSITION AT YEAR END

Our accounts for 2024/25 are presented on pages 25 to 43. Our income for the year totalled £15,813,725 (2024: £14,027,530), comprising £15,170,365 (2024: £13,764,626) unrestricted income and £643,360 (2024: £262,904) restricted income.

Our expenditure for the period totalled £16,644,781 (2024: £14,938,020), comprising £15,919,568 (2024: £14,892,092) unrestricted expenditure and £725,213 (2024: £45,928) restricted expenditure. This resulted in a net outflow of funds of £831,056 (2024: £(910,490)).

PRINCIPAL FUNDING SOURCES

Brook is primarily funded by:

1. Government, Local Authorities and Health Trusts: £14,482,445
2. Charitable foundations: £643,360
3. Commercial trading: £549,167
4. Donations and legacies: £75,753
5. Corporate sources: £63,000

Brook's services are commissioned by local authorities as part of their Public Health responsibilities and in some cases are sub-contracted by NHS Trusts. These funds enable the majority of our charitable activities including our clinical services. We

seek grants, sponsorships and donations, and earn income by selling services and resources to enable non-commissioned activity, including our online information and support, participation activities, campaigning and advocacy, and investment in service development.

SIGNIFICANT EVENTS THAT HAVE AFFECTED FINANCIAL PERFORMANCE

Like all charities, Brook is operating in a challenging environment. The cost of living crisis has increased pressure on budgets and the inflation spike of 11.1% in 2022 continues to have lasting effects. Against this context, we are seeing a surge in demand for charities' and other health providers' services. Data from the UK Health Security Agency demonstrates an unprecedented demand for sexual health services, with a 55% increase in consultations in 2024.

Income

The Procurement Act 2023 has significantly influenced the Integrated Sexual Health Services (ISHS) market by increasing the grounds for contracting authorities to directly award contracts. In 2024/25, 60% of forecasted ISHS opportunities were directly awarded to incumbent providers. This shift has reduced the number of competitive tenders, limiting Brook's ability to expand into new geographical areas and increasing competition for the fewer available opportunities. While the direct award process allows for better resource management, it also poses challenges for growth and expansion within the ISHS market, and several of the opportunities released to market were assessed as not financially viable.

During the year we were successful in tendering for a £762k pa Health Promotion and Community Health Service in Bristol, North Somerset and South Gloucestershire, growing our delivery both financially and geographically. We also retained our young people's clinical service in Bristol, as a subcontractor to University Hospitals Bristol and Weston. These contracts were mobilised in 2024/25 with delivery commencing from April 2025. Our all-age ISHS contract in Thurrock (secured in 2023/24) commenced delivery in April 2024, increasing our turnover by £1.5m pa.

We fell short of our fundraised income target, with charitable grants and corporate income proving particularly challenging as several large charitable funders paused or closed their giving for strategic reviews. Despite the challenging environment, we successfully launched several new services during the year, commencing delivery of our grant-funded misogyny and pornography education project across Wales. In response to the alarming increase in unmet mental health and wellbeing needs, we launched two new place-based wellbeing hubs in Blackburn and Cornwall with funding from Big Issue Invest, the Duchy Health Charity, the Department of Health and Social Care's Children and Young People Mental Health Early Intervention Hubs programme and a private family trust. During the year we successfully secured continuation funding for both hubs for 2025/26, as well as 50% funding for a planned third hub. Fundraising for the remaining 50% is ongoing.

Our education and wellbeing sales were affected by local authority and school budgets remaining tight, and across England and Wales many local authorities and schools struggled to release staff for professional training. Towards the end of the year we saw a significant increase in large-value sales, boosted by the development



of our university consent and bystander intervention courses, as well as period dignity work in Wales, and our pipeline for 2025/26 is strong.

To continue our work to diversify our income, we invested in growing our trading income through our new commercial trading subsidiary, Brook Aspire Ltd. Incorporated in June 2023, 2024/25 was the first full year of Brook Aspire's trading activity, and in accordance with Brook Aspire's business plan, we aim for the company to become financially viable within two years of operation. During the year Brook Aspire invested in developing and launching a commercial menopause support service, as well as scoping a neurodivergence assessment and support service which we aim to launch in 2025/26. Brook Aspire is also modelling a charity retail offer and has secured valuable partnerships.

Expenditure

In response to both income and expenditure pressures, we implemented a programme of cost reduction initiatives and expenditure controls. This included reduced expenditure on estates, digital development, policy work and non-mandatory training, scaled back 60th anniversary activities and limits on digital testing. As our largest area of expenditure is our staff, it was also necessary to make reductions in this area. In order to protect our front-line services and contracted delivery, staffing reductions were made within our management and central services teams. Over November 2024 – January 2025, 6 voluntary and 2 statutory redundancies took place (representing 3% of our total workforce).

We undertook a strategic review of our Digital Front Door (DFD), our user-led online platform providing online access to our clinical services. Beginning as a grant-funded pilot project in 2019, functionality was expanded to meet the comprehensive digital offer demanded by our integrated sexual health service contracts to include home STI testing, remote treatment and contraception, appointment booking, SMS messaging, and service user and staff portals. The DFD was hugely popular with service users, but expanded Brook's reach rather than shifting service users from in-person support, bringing with it capacity and financial challenges, particularly in relation to pathology costs. Continued self-funded investment to meet demand was not sustainable, and therefore in January we transferred our digital delivery to a sub-contracted partner specialising in digital sexual health services and providing economies of scale. Digital transformation of clinical services remains a priority, but will no longer be developed, maintained and supported in-house.

As set out in our business plan, we invested in our IT infrastructure, commencing an asset replacement programme and upgrading our broadband services, resulting in staff within our clinical services reporting a significant improvement in system accessibility and reliability. This investment will continue in 2025/26.

INVESTMENTS

Brook does not hold material financial investments. We have clear procedures for the investments of funds, with clear approval and authority limits. We assess the



ethical acceptability of any proposed investment in terms of its fit with Brook's objectives, policies and values, and the potential for any actual or perceived conflict of interest.

Brook holds investments of £2, representing the entire called-up share capital of its wholly owned trading subsidiary, Brook Aspire Ltd.

KEY RISKS AND UNCERTAINTIES

The Executive Team records the organisation's strategic risks in Brook's strategic risk register, which is reviewed quarterly and reported to the Risk, Finance & Audit Committee and the Board every six months. As at March 2025, there were three red rated risks on our strategic risk register:

- Inadequate ICT systems adversely affect service delivery, efficiency and information governance.
- Our future viability is jeopardised due to a reduced level of reserves.
- Income generation challenges associated with the external financial landscape.

Mitigating actions are monitored by the Executive Team and Board. Mitigations relating to the three red-rated risks include:

- Continuation of the IT asset replacement programme to improve system reliability and efficiency.
- Completion of ICT actions identified through independent penetration testing and Cyber Essentials Plus certification.
- Cost reduction initiatives and expenditure controls, with a target to generate a surplus budget over the remainder of our strategic plan.
- Income generation plan to support growth across all income streams.
- Delivery of trading subsidiary business plan.

PLANS FOR FUTURE PERIODS

Our annual business plan for 2025/26 sets out the activities that we will undertake in the third and final year of our current strategic plan for 2023-2026. All of the activity within the plan contributes to our strategic priorities. During 2025/26 we will:

- **Challenge inequality** by delivering on our new EDI strategy, developing an action plan to make our clinical services more accessible and inclusive, and further expanding our delivery in alternative education/non-mainstream settings.
- **Increase accessibility** by co-producing resources with neurodivergent young people, dismantle barriers to expanding our work into specialist provision, and working to grow our services into new geographical areas.

- **Fight stigma** by engaging parliamentary champions across the areas of sexual and reproductive health, RSE and mental health, using our platforms to challenge misconceptions, and developing a new RSE qualification that responds to government guidance.
- **Drive innovation** by expanding our delivery of place-based mental health and wellbeing hubs, exploring the opportunities presented by AI, and delivering new commercial trading activity.

Throughout the year we will consult with trustees, service users, staff and external partners to develop a new strategic plan for 2026-2029. Through a series of strategic planning sessions, consultations, surveys and stakeholder round-tables we will consider the successes achieved during the current strategy and the external influences that could impact on our future, in order to set new strategic priorities for 2026-2029.

RESERVES

Brook's Managing Resources Pillar Policy states:

We will maintain a minimum level of unrestricted reserves equivalent to three months total operating costs, subject to regular review to ensure the policy remains appropriate to the organisation's development.

The Reserves Policy was most recently reviewed and updated in November 2025.

RESERVES HELD

At 31 March 2025, Brook held £823,214 (2024: £1,654,270) total funds in reserve. Of these funds:

- £323,457 are restricted and not available for general purposes;
- £113,000 are designated;
- £386,757 are free reserves.

At the end of 2024/25, Brook held £113,000 in a designated fund. The trustees set aside this fund to provide for the expense associated with returning leased properties to their original condition on lease expiration. In October 2025, the trustees reviewed this designation now that Brook's premises are held under licence or with leases matching contract terms and returned the designated funds to free reserves.

Our reserves policy is to hold three months' operating costs, and therefore our target minimum level of unrestricted reserves is £3,079,502. Such minimum reserves provide a temporary buffer against planned and unplanned peaks and troughs of income and expenditure and mitigate financial risk.



Our unrestricted reserves level at the end of the financial year sits below our target. We plan to replenish our free reserves to meet our reserves target by generating surplus budgets over the period of the 2026-2029 strategic plan. Brook operates a robust internal financial control environment and performance against budget is subject to regular monitoring by the Risk, Finance & Audit Committee. This provides reassurance to the Board that the reserves target is planned to be met by the end of the new strategic plan period.

GOING CONCERN

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are the directors of Brook for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and have chosen to adopt United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees report on pages 4 to 20 was approved by the board of trustees and signed on its behalf by:

Signature: 

Dame Sally Dicketts, Chair of the Board of Trustees

Date: 27 November 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BROOK YOUNG PEOPLE

OPINION

We have audited the consolidated financial statements of Brook Young People for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheets, Consolidated Statement of Cash Flows and notes to the consolidated financial statements, including a summary of 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 group and the charitable company's affairs as at 31 March 2025 and of the group and the charitable company's net movement in funds, including the 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 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 group 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 group'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 trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the Trustees' Annual 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' Annual Report have 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 group and the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the parent charitable company 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 FOR THE FINANCIAL STATEMENTS

As explained more fully in the trustees' responsibilities statement set out on page 20, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 group's and the parent charitable company'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:

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Care Quality Commission and safeguarding regulations, GDPR, health and safety regulations and employment law and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011 and tax regulations.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: 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, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 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.



Lee Stokes (Senior Statutory Auditor)

For and on behalf of HaysMac LLP, Statutory Auditor
10 Queen Street Place, London, EC4R 1AG

Date: 3 December 2025

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (Incorporating the income and expenditure account) For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income					
Donations & legacies		66,736	-	66,736	101,735
Grants	2	-	643,360	643,360	262,904
Income from charitable activities					
Improving sexual and mental health	3	15,062,112	-	15,062,112	13,650,208
Trading activities		32,500	-	32,500	-
Other income		9,017	-	9,017	12,683
Total income		15,170,365	643,360	15,813,725	14,027,530
Expenditure					
Costs of raising funds					
Fundraising		79,630	-	79,630	6,061
Cost of charitable activities					
Improving sexual and mental health		15,839,938	725,213	16,565,151	14,931,959
Total expenditure	4	15,919,568	725,213	16,644,781	14,938,020
Net income / (expenditure)		(749,203)	(81,853)	(831,056)	(910,490)
Net movement in funds for the year		(749,203)	(81,853)	(831,056)	(910,490)
Balance brought forward at 1 April 2024		1,248,960	405,310	1,654,270	2,564,760
Balance carried forward at 31 March 2025	16 17	499,757	323,457	823,214	1,654,270

A separate statement of financial activities is not prepared by the Charity itself, following the exemption afforded by section 408 of the Companies Act 2006. In the year under review, the Charity had an unrestricted deficit of £747,154 (2024: deficit (£1,127,466) and a total deficit of £829,007 (2024: deficit of £910,490).

There were no gains or losses in the period other than as above. All activities are continuing and are within the Charity's objects. The notes on pages 29 to 43 form part of these financial statements.

CONSOLIDATED BALANCE SHEET

As at 31 March 2025

	Notes	£	2025 £	2024 £
Fixed assets				
Tangible assets	9		2,145,251	2,127,018
Total fixed assets			2,145,251	2,127,018
Current assets				
Stocks	11	173,968		174,129
Debtors	12	1,248,090		1,536,041
Cash at bank and in hand		359,447		582,825
Total current assets		1,781,505		2,292,995
Creditors: amounts falling due within one year	13	(3,072,311)		(2,708,596)
Net current (liabilities)/assets			(1,290,806)	(415,601)
Total assets less current liabilities			854,445	1,711,417
Creditors: amounts falling due after one year	14		(30,351)	(56,267)
Provision for pension deficit	21		(880)	(880)
Net assets			823,214	1,654,270
Funds				
Restricted funds	16		323,457	405,310
Unrestricted funds				
General funds	17		386,757	1,053,960
Designated funds	17		113,000	195,000
Total funds	18		823,214	1,654,270

The notes on pages 29 to 43 form part of these financial statements.

The financial statements were approved by the board of trustees and were signed on its behalf by:

Signature:



Dame Sally Dicketts, Chair of the Board of Trustees

Date: 27 November 2025

Company number: 02466940

CHARITY BALANCE SHEET

As at 31 March 2025

	Notes	£	2025 £	2024 £
Fixed assets				
Tangible assets	9		2,145,251	2,127,018
Investments	10		2	-
Total fixed assets			2,145,253	2,127,018
Current assets				
Stocks	11	173,968		174,129
Debtors	12	1,247,605		1,536,041
Cash at bank and in hand		339,480		582,825
Total current assets		1,761,053		2,292,995
Creditors: amounts falling due within one year	13	(3,049,812)		(2,708,596)
Net current (liabilities)/assets			(1,288,759)	(415,601)
Total assets less current liabilities			856,494	1,711,417
Creditors: amounts falling due after one year	14		(30,351)	(56,267)
Provision for pension deficit	21		(880)	(880)
Net assets			825,263	1,654,270
Funds				
Restricted funds	16		323,457	405,310
Unrestricted funds				
General funds	17		388,806	1,053,960
Designated funds	17		113,000	195,000
Total funds	18		825,263	1,654,270

The notes on pages 29 to 43 form part of these financial statements.

The financial statements were approved by the board of trustees and were signed on its behalf by:

Signature:



Dame Sally Dicketts, Chair of the Board of Trustees

Date: 27 November 2025

Company number: 02466940

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 31 March 2025

	Notes	2025 £	2024 £
Net cash inflow from operating activities	a	549,676	595,569
Cash flows from investing activities and deconsolidation	b	(750,921)	(1,037,375)
Cash flows from financing activities	c	(22,133)	66,085
Change in cash and cash equivalents		(223,378)	(375,721)
Cash and cash equivalents at the start of the period		582,825	958,546
Cash and cash equivalents at the end of the period	19	359,447	582,825

Notes to the cash flow statement	2025 £	2024 £
a. Reconciliation of net cash outflow from operating activities		
Net income	(831,056)	(910,490)
Depreciation charges on fixed assets	732,688	763,211
(Increase)/decrease in stocks	161	626
(Increase)/decrease in debtors	287,951	(638,232)
Increase / (decrease) in creditors	359,932	1,380,454
Net cash inflow from operating activities	549,676	595,569
b. Cash flows from investing activities and deconsolidation		
Purchase of property, plant and equipment	(750,921)	(1,036,935)
Provision for pension deficit and other reserve movement	-	(440)
Cash flow from investing activities and deconsolidation	(750,921)	(1,037,375)
c. Cash flows from financing activities		
Cash element of bank loan repayments	(22,133)	(12,315)
Bank loans	-	78,400
Cash flow from financing activities	(22,133)	66,085

The notes on pages 29 to 43 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

1. ACCOUNTING POLICIES

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

1.1 BASIS OF ACCOUNTING

The consolidated accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. These financial statements consolidate the results of the charity and its wholly owned trading subsidiary, Brook Aspire Ltd. A summary of the results of Brook Aspire Ltd is included in note 23.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (SORP 2015) (Second Edition, effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, and there is a rigorous 3-year strategic plan in place to continue to achieve a surplus position each year.

A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006. The deficit of the charity for the financial year amounted to £829,007 (2024: deficit of £910,480).

1.1.1 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods where necessary.

1.2 INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

During 2024/25 the charity received 1 legacy totalling £32,656 (2023/24: 1 legacy totalling £50,000).

Grants are recognised in the statement of financial activities in the year in which the charity has entitlement to the income, the amount of income receivable can be measured reliably and there is probability of receipt.

Gifts in kind, including investments, are recognised at their market value on receipt.

1.3 EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is charged on an accruals 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 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. As the charity has only one charitable activity being *'improving the sexual health of young people and those most vulnerable to sexual ill-health'* all governance costs have been allocated to this.

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

- Charitable activities comprise expenditure related to the charitable objectives;
- Costs of raising funds comprise expenditure related to fundraising activities and related publicity;
- Governance costs comprise expenditure relating to the governance of the charity.

1.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Fixed assets costing more than £1,000 are capitalised and depreciated over their estimated useful lives, starting from the first month after capitalisation:

Freehold property	2% straight line
Leasehold property	period of the lease
Improvement to leasehold property	period of the lease
Computer equipment	20% straight line
Fixtures, fittings and equipment	20% straight line
Digital assets	20% straight line

1.6 STOCKS AND CONSUMABLES

Stocks are stated at the lower of cost and net realisable value. Consumable items for use in the clinics have been valued at cost as represented by the invoiced value and are included in stock values.

1.7 DEBTORS AND CREDITORS

Short term debtors are measured at transaction price, less any impairment and short term creditors are measured at the transaction price.

1.8 TAXATION

The charity is exempt from corporation tax on its charitable activities.

1.9 OPERATING LEASES

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

1.10 PENSION SCHEME

The charity contributes to the personal schemes of certain employees. All such pension schemes are defined contribution schemes. The pension cost represents contributions payable by the company during the period.

Brook auto enrolled its staff in August 2015 into the Legal & General Worksave Pension Plan, scheme number Gf87785001.

Brook also contributes to the Pensions Trust's Growth Plan (The Plan). The Plan is funded and is not contracted-out of the State scheme. The scheme is classified as a multi-employer defined benefit scheme where the share of assets and liabilities attributable to each member cannot be accurately quantified. As such contributions relating to current service are accounted for as they fall due but the commitment to make additional contributions in respect of past service deficit are accounted for once the commitment can be quantified. Contributions to both of these plans are accounted for as they fall due.

1.11 FUNDS

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

1.12 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments 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.

1.13 RELATIONSHIP BETWEEN CHARITY AND TRADING SUBSIDIARY

Two agreements are in place between Brook and its wholly-owned trading subsidiary, Brook Aspire. The unsecured working capital facility makes available a loan from Brook to Brook Aspire for the purpose of general working capital with a repayment date of 30 November 2026. During 2024/25, £10,000 was drawn down by Brook Aspire. An indirect resource investment agreement was entered into by the parties to govern the recharge at cost of the charity's staff, premises, facilities, equipment and other resources used by Brook Aspire. The recharge is payable on demand and, during 2024/25, no recharges were invoiced.

2. INCOME FROM GRANTS

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Other grants	-	643,360	643,360	262,904
Total grants	-	643,360	643,360	262,904

Comparative figures	Unrestricted funds £	Restricted funds £	Total 2024 £
Other grants	-	262,904	262,904
Total grants	-	262,904	262,904

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Government, Local Authority and Health Trusts	14,482,445	-	14,482,445	12,972,599
Trusts & Corporates	63,000	-	63,000	98,510
Education sales	451,837	-	451,837	554,099
Other income	64,830	-	64,830	25,000
Total charitable activities	15,062,112	-	15,062,112	13,650,208

Comparative figures	Unrestricted funds £	Restricted funds £	Total 2024 £
Government, Local Authority and Health Trusts	12,972,599	-	12,972,599
Trusts & Corporates	98,510	-	98,510
Education sales	554,099	-	554,099
Other income	25,000	-	25,000
Total charitable activities	13,650,208	-	13,650,208

4. TOTAL EXPENDITURE

The charity has one charitable activity, being 'improving the sexual health of young people and those most vulnerable to sexual ill health'. Costs are allocated to it as follows:

	Direct costs £	Support costs £	Total 2025 £	Total 2024 £
Staff related costs	8,765,005	322,688	9,087,693	8,383,156
Clinical costs	4,326,757	-	4,326,757	3,585,378
Depreciation	633,008	99,680	732,688	763,211
Premises and IT	1,614,132	334,702	1,948,834	1,755,608
Other operational costs	172,188	-	172,188	90,313
Administration	-	376,621	376,621	360,354
Total expenditure	15,511,090	1,133,691	16,644,781	14,938,020

Comparative figures	Direct costs £	Support costs £	Total 2024 £
Staff related costs	7,989,764	393,392	8,383,156
Clinical costs	3,585,378	-	3,585,378
Depreciation	663,530	99,681	763,211
Premises and IT	1,511,766	243,842	1,755,608
Other operational costs	90,313	-	90,313
Administration	-	360,354	360,354
Total expenditure	13,840,751	1,097,269	14,938,020

5. GOVERNANCE COSTS

	2025 £	2024 £
Trustees' expenses	x	307
Audit		
- Current year	29,040	-
- Prior year	25,110	-
Legal fees	8,856	19,768
Total governance costs	90,006	49,445

6. STAFF COSTS

	2025 No.	2024 No.
Average number employed	270	265

The aggregate payroll costs of these persons were as follows:

	2025 £	2024 £
Salaries	7,541,269	6,991,032
Social security costs	818,232	745,124
Pension costs	330,360	253,608
Other costs, including recruitment, training, temporary staff and consultants	224,582	160,065
Total staff costs	8,914,443	8,149,829

The number of employees earning in excess of £60,000 was as follows:

	2025 No.	2024 No.
£60,000 - £70,000	5	5
£70,000 - £80,000	3	3
£80,000 - £90,000	2	-
£90,000 - £100,000	1	2
£100,000 - £110,000	1	3
£110,000 - £120,000	2	-
£180,000 - £190,000	-	1
£220,000 - £230,000	1	-

The organisation considers the Key Management Personnel to be the senior management as referred to in the Trustees' Annual Report. Total remuneration of this group in the year was £747,510 (2024: £850,697), which included employers pension costs of £11,369 (2024: £13,733). During the year the charity incurred redundancy costs totalling £71,668 (2024: £6,645).

7. TRUSTEES REMUNERATION AND EXPENSES

None of the trustees of the charity received any remuneration from the charity for their services as trustees (2024: £nil).

During the period, trustees were reimbursed for travelling expenses incurred in attending meetings and other expenses incurred on the charity's behalf, totalling £960 (2024: £307).

8. NET INCOME / (EXPENDITURE)

Net income / (expenditure) for the period is stated after charging:

	Total 2025 £	Total 2024 £
Auditors' fee – Current year	29,040	-
Auditors' fee – Prior Year	25,110	-
Operating leases – land and buildings	479,974	615,551
Operating leases – other	20,433	20,481
Depreciation and loss on disposal of fixed assets	732,688	763,211

9. TANGIBLE FIXED ASSETS

The analysis of fixed assets is the same for both the charity and the group. Therefore, only group figures are presented below

	Freehold property £	Leasehold property & improvements £	Furniture computers equipment £	Total £
Cost				
As at 01 April 2024	513,831	3,584,877	3,456,565	7,555,273
Additions	-	277,586	473,335	750,921
As at 31 March 2025	513,831	3,862,463	3,929,900	8,306,194
Depreciation				
As at 01 April 2024	376,741	2,794,317	2,257,197	5,428,255
Charge for the year	13,059	312,211	407,418	732,688
As at 31 March 2025	389,800	3,106,528	2,664,615	6,160,943
Net book value				
As at 31 March 2025	124,031	755,935	1,265,285	2,145,251
As at 31 March 2024	137,090	790,560	1,199,368	2,127,018

10. INVESTMENTS

	2025 £	2024 £
Charity		
Unlisted shares in wholly owned trading subsidiary	2	-
Total	2	-

As at 31st March 2025 the Charity owned 2 £1 shares, being the entire called up share capital of Brook Aspire Ltd, a wholly owned trading company that is incorporated in England and Wales.

11. STOCK AND WORK IN PROGRESS

The analysis of stock is the same for both the charity and the group. Therefore, only group figures are presented below

	2025 £	2024 £
Publications & consumables	173,968	174,129
Total	173,968	174,129

12. DEBTORS

Group	2025	2024
	£	£
Trade debtors	791,866	421,139
Prepayments and accrued income	411,432	1,064,060
Other debtors	44,792	50,842
Total	1,248,090	1,536,041

Charity	2025	2024
	£	£
Trade debtors	746,866	421,139
Prepayments and accrued income	399,615	1,064,060
Amounts owing from subsidiary undertaking	56,332	-
Other debtors	44,792	50,842
Total	1,247,605	1,536,041

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	2025	2024
	£	£
Trade creditors	1,776,723	1,725,294
Social security and other taxes	353,927	572,564
Accruals and deferred income	902,641	369,169
Loans	25,916	22,133
Other creditors	13,104	19,436
Total	3,072,311	2,708,596

Accruals and deferred income includes £486,918 (2024: £295,274) of income that was deferred to a future year in line with when the related work is carried out. All deferred income as at 31 March 2024 was released to the SOFA during the year.

Charity	2025	2024
	£	£
Trade creditors	1,776,723	1,725,294
Social security and other taxes	353,927	572,564
Accruals and deferred income	880,142	369,169
Loans	25,916	22,133
Other creditors	13,104	19,436
Total	3,049,812	2,708,596

Accruals and deferred income includes £464,418 (2024: £295,274) of income that was deferred to a future year in line with when the related work is carried out. All deferred income as at 31 March 2024 was released to the SOFA during the year.

14. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

The analysis of creditors falling due after one year is the same for both the charity and the group. Therefore, only group figures are presented below

	2025 £	2024 £
Loans	30,351	56,267
Total	30,351	56,267

Loans represent one unsecured loan with interest of 7.5% pa repayable over 36 months to April 2027.

15. OPERATING LEASES

	2025 Land & buildings £	2025 Other £	2024 Land & buildings £	2024 Other £
Leases expiring				
Within one year	506,413	20,433	479,974	20,433
Within 2-5 years	552,974	18,250	911,148	37,460
Over five years	16,258	-	82,800	-
Total commitment	1,075,645	38,683	1,473,922	57,893

16. RESTRICTED FUNDS

The analysis of restricted funds is the same for both the charity and the group. Therefore, only group figures are presented below

	Balance 01/04/24 £	Income £	Expenditure £	Acquisition / transfers £	Balance 31/03/25 £
Restricted assets	170,497	-	(13,060)	-	157,437
Restricted projects	234,813	643,360	(712,153)	-	166,020
Total	405,310	643,360	(725,213)	-	323,457

Comparative figures	Balance 01/04/23 £	Income £	Expenditure £	Acquisition / transfers £	Balance 31/03/24 £
Restricted assets	177,499	-	(7,002)	-	170,497
Restricted projects	10,835	262,904	(38,926)	-	234,813
Total	188,334	262,904	(45,928)	-	405,310

Restricted assets are linked to specific properties whose future use is limited by covenants. Restricted projects are summarised in more detail below.

Restricted projects (summarised below) represent funds given to the charity for specific purposes. Any unspent at the yearend are carried forward.

	Balance 01/04/24	Income	Expenditure	Additions / transfers	Balance 31/03/25
	£	£	£	£	£
Restricted projects					
The Moondance Foundation	-	179,723	(134,792)	-	44,931
The National Autistic Society	-	24,874	(8,874)	-	16,000
Big Issue Invest Investment	19,600	-	(19,600)	-	-
Private Family Trust	215,213	296,725	(410,849)	-	101,089
National Lottery	-	126,038	(126,038)	-	-
Bayer	-	16,000	(12,000)	-	4,000
Total	234,813	643,360	(712,153)	-	166,020

17. UNRESTRICTED FUNDS

	Balance 01/04/24	Income	Expenditure	Additions / transfers	Balance 31/03/25
	£	£	£	£	£
Group					
Unrestricted funds	1,053,960	15,170,365	(15,919,568)	82,000	386,757
Designated funds					
Fixed assets funds	-	-	-	-	-
Dilapidations funds	195,000	-	-	(82,000)	113,000
Total	1,248,960	15,170,365	(15,919,568)	-	499,757

	Balance 01/04/24	Income	Expenditure	Additions / transfers	Balance 31/03/25
	£	£	£	£	£
Charity					
Unrestricted funds	1,053,960	14,909,848	(15,657,002)	82,000	388,806
Designated funds					
Fixed assets funds	-	-	-	-	-
Dilapidations funds	195,000	-	-	(82,000)	113,000
Total	1,248,960	14,909,848	(15,657,002)	-	501,806

Designated funds represent an approximation of dilapidations owed on premises. These, together with all other funds, are classified as general funds.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Long term creditors	Total 2025
	£	£	£	£
Restricted funds	157,437	166,020	-	323,457
General funds	1,987,814	(1,569,826)	(31,231)	386,757
Designated funds	-	113,000	-	113,000
Total	2,145,251	(1,290,806)	(31,231)	823,214

Charity	Tangible fixed assets £	Net current assets £	Long term creditors £	Total 2025 £
Restricted funds	157,437	166,020	-	323,457
General funds	1,987,816	(1,567,779)	(31,231)	388,806
Designated funds	-	113,000	-	113,000
Total	2,145,253	(1,288,779)	(31,231)	825,263

Comparative figures Group and Charity	Tangible fixed assets £	Net current assets £	Long term creditors £	Total 2024 £
Restricted funds	170,497	234,813	-	405,310
General funds	1,956,521	(845,414)	(57,147)	1,053,960
Designated funds	-	195,000	-	195,000
Total	2,127,018	(415,601)	(57,147)	1,654,270

19. CONTINGENT LIABILITIES

Four of the properties owned by Brook were purchased with the assistance of public authorities. If Brook stops using the property for the intended purpose an amount is potentially repayable. The properties are regularly valued in order to assess the potential liability if any of the properties were sold or stopped being used. For three of the properties the potential liability would be based on a percentage of the future sale proceeds; these range from 81% to 100%. For the fourth property the liability is the repayment of the grants received or a relevant proportion of the sales value if higher. As the potential future sales values are unknown, it is not possible to calculate the expected sales proceeds and therefore the total potential liability.

20. ANALYSIS OF CHANGE IN NET DEBT

	1 April 2024 £	Cash flows £	Other non-cash changes £	31 March 2025 £
Cash and cash equivalents				
Cash	582,825	(223,378)	-	359,447
Total cash and equivalents	582,825	(223,378)	-	359,447
Borrowings				
Debt due within one year	(22,133)	(3,783)	-	(25,916)
Debt due after one year	(56,267)	25,916	-	(30,351)
Total borrowings	(78,400)	22,133	-	(56,267)
Total commitment	504,425	(201,245)	-	303,180

21. PENSIONS

The company participates in the Pensions Trust Growth plan on behalf of some long-serving employees, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £793m, liabilities of £970m and a deficit of £177m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions	
From 1 April 2016 to 30 September 2025	£12,945,440 per annum (payable monthly and increasing by 3% each on 1 st April)
From 1 April 2016 to 30 September 2028	£54,560 per annum (payable monthly and increasing by 3% each on 1 st April)
From 1 April 2019 to 31 January 2025	£11,243,000 per annum (payable monthly and increasing by 3% each on 1 st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

21.1 PRESENT VALUES OF PROVISION

	31 March 2025 £	31 March 2024 £	31 March 2023 £
Present value of provision	880	880	1,319

21.2 RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period ending 31 March 2025 £	Period ending 31 March 2024 £
Provision at start of period	880	1,319
Unwinding of the discount factor (interest expense)	-	32
Deficit contribution paid	-	(471)
Remeasurements – impact of any change in assumptions	-	-
Provision at end of period	880	880

22. COMPARATIVE INFORMATION

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the income and expenditure account)

For the year ended 31 March 2024

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income				
Donations & legacies	101,735	-	101,735	12,482
Grants	-	262,904	262,904	437,324
Income from charitable activities				
Improving sexual health	13,650,208	-	13,650,208	12,554,704
Other income	12,683	-	12,683	28,190
Total income	13,764,626	262,904	14,027,530	13,032,700
Expenditure				
Costs of raising funds				
Fundraising	6,061	-	6,061	16,392
Cost of charitable activities				
Improving sexual health	14,886,031	45,928	14,931,959	12,923,495
Total expenditure	14,892,092	45,928	14,938,020	12,939,887
Net income / (expenditure)	(1,127,466)	216,976	(910,490)	92,813
Net movement in funds for the year	(1,127,466)	216,976	(910,490)	92,813
Balance brought forward at 1 April 2023	2,376,426	188,334	2,564,760	2,471,947
Balance carried forward at 31 March 2024	1,248,960	405,310	1,654,270	2,564,760

23. BROOK ASPIRE LTD

Brook Young People owns the entire called up share capital of Brook Aspire Ltd, a trading company registered in England and Wales, Company Registration Number 14936876 incorporated on 14 June 2023.

A summary of the trading results of Brook Aspire Ltd for the year ended 31 March 2025 are given below. Brook Aspire Ltd is exempt from audit under section 479A of the Companies Act 2006 and therefore the results of this entity are unaudited.

	2025 £	2024 £
Income	32,500	-
Cost of sales	(12,037)	-
Gross profit	20,463	-
Operating expenses	(22,512)	-
Profit on ordinary activities before tax	(2,049)	-
Taxation	-	-
Loss after tax	(2,049)	-

As at 31 March 2025 the company had net liabilities of £2,047.

	2025 £	2024 £
Current Assets	76,781	-
Creditors: Amounts falling due within 1 year	(78,828)	-
Net Assets	(2,047)	-
Called up share capital	2	-
Accumulated loss	(2,049)	-
Shareholders' funds	(2,047)	-

BROOK YOUNG PEOPLE

England & Wales - Charity number 703015

Accounts



BROOK YOUNG PEOPLE

**REPORT OF THE TRUSTEES AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

Company number: 02466940

CONTENTS

TRUSTEES' ANNUAL REPORT

Contents.....	1
Administrative details	2
Introduction.....	4
Structure, Governance and Management.....	4
Public benefit disclosure	7
Objectives and activities	7
Volunteering and participation.....	10
Achievements and performance	11
Financial review	13
Investments	16
Key risks and uncertainties	16
Plans for future periods.....	16
Pension liabilities.....	17
Reserves.....	17
Going concern	18
Statement of trustees' responsibilities	19
Independent auditor's report to the members of Brook Young People.....	20

FINANCIAL STATEMENTS

Statement of financial activities.....	24
Balance sheet.....	25
Cash flow statement	26
Notes to the financial statements	27

ADMINISTRATIVE DETAILS

CHARITY NAME	Brook Young People																												
TRADING NAME	Brook																												
REGISTRATION	Limited Company registered in England and Wales no. 02466940 Charity registered in England and Wales no. 703015 Charity registered with the Office of the Scottish Charity Regulator no. SC045788																												
REGISTERED OFFICE	Penhaligon House, Green Street, Truro, TR1 2LH																												
CHIEF EXECUTIVE	Helen Marshall																												
COMPANY SECRETARY	Sally Hutchings																												
AUDITORS	HaysMac LLP 10 Queen Street Place, London, EC4R 1AG																												
BANKERS	Lloyds Bank 1 st floor, 5 St Paul's Square, Liverpool, L3 9SJ																												
SOLICITORS	Penningtons Manches LLP 125 Wood Street, London, EC2V 7AW																												
TRUSTEES	<p>The following people have been trustees (and directors as defined by the Companies Act 2006) during the period and up to the date of signing:</p> <table><tr><td>Dame Sally Dicketts (Chair)</td><td><i>(appointed 01/04/2023)</i></td></tr><tr><td>Peter Beeby</td><td><i>(appointed 29/06/2023)</i></td></tr><tr><td>Clare Daly</td><td></td></tr><tr><td>Simon Dixon</td><td><i>(appointed 10/07/2024)</i></td></tr><tr><td>Maxine Evans</td><td><i>(resigned 26/04/2023)</i></td></tr><tr><td>Milly Evans</td><td><i>(appointed 29/06/23, resigned 11/03/2024)</i></td></tr><tr><td>Leila Hashemi</td><td><i>(appointed 29/06/2023)</i></td></tr><tr><td>Pamela Leonce</td><td></td></tr><tr><td>Kanika Leo</td><td><i>(appointed 30/11/2023)</i></td></tr><tr><td>Chris Martin</td><td><i>(resigned 28/06/2023)</i></td></tr><tr><td>Peter Roscrow</td><td></td></tr><tr><td>Sandy Sohal</td><td></td></tr><tr><td>Saloni Thackrar</td><td><i>(appointed 29/06/2023)</i></td></tr><tr><td>Dee Whitnell</td><td><i>(appointed 10/07/2024)</i></td></tr></table>	Dame Sally Dicketts (Chair)	<i>(appointed 01/04/2023)</i>	Peter Beeby	<i>(appointed 29/06/2023)</i>	Clare Daly		Simon Dixon	<i>(appointed 10/07/2024)</i>	Maxine Evans	<i>(resigned 26/04/2023)</i>	Milly Evans	<i>(appointed 29/06/23, resigned 11/03/2024)</i>	Leila Hashemi	<i>(appointed 29/06/2023)</i>	Pamela Leonce		Kanika Leo	<i>(appointed 30/11/2023)</i>	Chris Martin	<i>(resigned 28/06/2023)</i>	Peter Roscrow		Sandy Sohal		Saloni Thackrar	<i>(appointed 29/06/2023)</i>	Dee Whitnell	<i>(appointed 10/07/2024)</i>
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Maxine Evans	<i>(resigned 26/04/2023)</i>																												
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Sandy Sohal																													
Saloni Thackrar	<i>(appointed 29/06/2023)</i>																												
Dee Whitnell	<i>(appointed 10/07/2024)</i>																												



SENIOR MANAGEMENT

At the date of this report, the Executive Team comprises:

Helen Marshall, Chief Executive

Dougie Boyd, Director of Innovation & Education

Katharine Cottee, Director of Finance

Laura Hamzic, Director of Digital & Communications

Sally Hutchings, Director of Business Support

Kathleen Sadler, Director of Clinical Operations

INTRODUCTION

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 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. (SORP 2015) (Second Edition, effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

COMPANY STRUCTURE AND OWNERSHIP

During 2023/24 Brook Young People (Brook) had one charitable subsidiary – Brook Scotland (company no. SC159534; charity no. SC023964) which is retained as a dormant vehicle for the potential future delivery of services in Scotland.

On 14 June 2023, Brook incorporated a new commercial subsidiary, Brook Aspire Ltd (company no. 14936876). Brook Aspire Ltd is a company limited by shares with 100% of the shares owned by Brook. Its purpose is as a trading subsidiary to generate income for the benefit of the charity. Brook Aspire has its own board of directors, comprising Brook trustees, staff and one independent director and is overseen by the charity's Risk, Finance & Audit Committee. Brook Aspire Ltd was dormant for the year to 31 March 2024.

Brook retains four dormant subsidiaries which are former independent Brook charities, all of which are companies limited by guarantee (Brook Blackburn – company no. 02916471; Brook Burnley – company no. 02598200; Brook Cornwall – company no. 02826211; Brook Wirral – company no. 02727971). They are retained due to property being held in the subsidiary's name and are no longer registered charities. During the year five former dormant subsidiaries were dissolved (Brook East of England – company no. 02916478; Brook London – company no. 02705091; Brook Manchester – company no. 03054052; Brook Pennine – company no. 02911254; Brook Wigan & Leigh – company no. 03308950).

GOVERNING DOCUMENT AND CONSTITUTION

Brook is constituted as a company limited by guarantee and is a registered charity. Brook is governed by its Articles of Association, which were last reviewed and updated in July 2020. The business of the charity is managed by the board of trustees.

THE BOARD OF TRUSTEES

The composition of the Brook board is skills-led. All trustees are appointed by the board, and Brook's members are the same group of people as its trustees.

The Articles of Association allow any person who is willing to act as a trustee, accepts membership of the charity, and who is not disqualified from acting as a trustee or a company director to be appointed as a trustee by a decision of the Board.

The board consists of a minimum of six and a maximum of fifteen trustees and meets formally at least four times per year. Trustees serve for fixed terms of three years unless they cease to be a trustee during this period. Trustees are eligible for re-appointment for a second term by the board with the maximum period of office being two terms, with the exception of the Chair who may be reappointed for a third term in exceptional circumstances. The Chair may extend the second term of any trustee by one additional year in order to achieve a stable retirement cycle of trustees. Our Chair, Dame Sally Dicketts, took up post on 1 April 2023.

The board may co-opt up to three additional trustees who hold office for a period of 12 months and who may be co-opted up to three times. One trustee was co-opted during the year.

INDUCTION AND TRAINING OF TRUSTEES

Potential trustees are identified via a range of mechanisms to ensure there is diversity of skills, backgrounds and experience on the board. On appointment, and annually thereafter, all trustees are required to declare potential conflicts of interest, complete automatic disqualification self-declarations and checks of official registers are completed. Trustees complete a full induction process within which they agree to Brook's key policies and statement of good governance. The induction process marks the beginning of an ongoing process of trustee training, mentoring, development and annual appraisal. A trustee skills audit was completed in June 2023 with priorities for trustee skills development identified. A governance diversity audit was completed in May 2023 with recommendations to strengthen diversity. Eight new trustees were appointed during the year to address recommendations identified through the skills audit and diversity audit.

MANAGEMENT AND DECISION MAKING

The board delegates authority to its committees and to the Chief Executive within a written Scheme of Delegation. The roles of Brook's four committees are:

- **Risk, Finance and Audit Committee:** to ensure that Brook manages its finances, risks, investments and trading operations effectively and efficiently in support of its charitable objectives.
- **Quality and Assurance Committee:** to review the performance of the organisation and ensure that a high quality of service is provided to Brook's service users, overseeing clinical effectiveness and safeguarding.
- **Service Development Committee:** to provide strategic oversight of Brook's innovation work in development and delivery of identified services and ensure that Brook manages this growth safely and effectively.

- **Participation Committee:** to ensure that service user voice informs decisions made by the Board of Trustees. Membership of the committee includes representatives of Brook's national service user participation forums.

The Board delegates all other matters including the day-to-day running of the organisation to the Chief Executive working within the framework of all decisions made by the Board and by Committees deciding under delegated authorities.

Brook's Executive Team comprises the Chief Executive, Director of Business Support, Director of Clinical Operations, Director of Digital and Communications, Director of Finance and Director of Innovation & Education.

The board of trustees have reviewed and adopted the Charity Governance Code. Where improvements could be made, the board agreed actions to increase compliance. These actions, alongside actions identified through other sources such as trustee appraisals and internal evaluations, formed the board development plan. A new board development plan will be produced during 2024/25.

PAY AND REMUNERATION

Brook operates a *Pay and Benefits Policy*. Salaries are routinely tested against the jobs market to ensure that account is taken of experience, qualifications, and demonstrable ability to perform the job. The starting salary may also be influenced by external factors such as market conditions or availability of specialist skills. In line with the principles of equal pay enshrined within the Equal Pay Act 1970 and supported by Brook's commitment to equal pay and equality of opportunity, all salary offers are made with equal pay considerations in mind.

Brook considers its key management personnel comprises the trustees, the Executive Team (detailed above) and the Medical Director.

None of the trustees of the charity received any remuneration for their services as trustees. Expenses were reimbursed as detailed in Note 7. In July 2023 remuneration was introduced for external expert advisors (non-trustees) appointed to Brook's committees following benchmarking of other charities and health organisations.

RELATIONSHIPS WITH RELATED PARTIES

During 2023/24 the independent charity Brook Jersey has operated as a licensee of Brook. Brook received a fee from Brook Jersey in return for an exclusive licence in the Channel Islands to use the Brook identity, clinical governance framework, safeguarding support and key policies.

Brook's wholly-owned trading subsidiary, Brook Aspire, was incorporated in June 2023. During the year Brook entered into two agreements with Brook Aspire. The unsecured working capital facility makes available a loan from Brook to Brook Aspire for the purpose of general working capital with a repayment date of 30 November 2026. During 2023/24, no funds were down by Brook Aspire. An indirect resource investment agreement was entered into by the parties to govern the recharge at cost of the charity's staff, premises, facilities, equipment and other resources used by

Brook Aspire. The recharge is payable on demand and, during 2023/24, no recharges were invoiced.

PUBLIC BENEFIT DISCLOSURE

Brook has a duty to report on our public benefit and we have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Brook is a national charity supporting people with their sexual health and wellbeing. We offer a range of services to support our mission of helping people to live healthier lives. Brook fights for everyone's right to safe, confidential, accessible healthcare, no matter who they are. We challenge stigma, amplify voices and provide lifelong support that meets the diverse needs of our communities. Our unique offer combines clinical services, relationships and sex education, outreach in community settings, wellbeing programmes and counselling. Our life-course approach to sexual health and wellbeing means that people can benefit from our holistic services at any stage of their life. The main activities Brook undertakes for the public benefit are:

- **Clinical and wellbeing services:** Everyone should feel empowered to access sexual health and wellbeing support. Our highly skilled clinical experts deliver free, confidential sexual health and wellbeing services for people of all ages. We provide contraception, STI testing and treatment, pregnancy testing and decision-making support, wellbeing programmes and counselling. We operate from our own specialist clinics, as well as integrated hubs and outreach in local communities. We also provide digital services, developed in partnership with our clinical staff and service users.
- **Education and training:** All young people have the right to high quality, inclusive relationships and sex education. Brook's specialist educators work directly with young people, teachers, parents and carers to keep everyone safe and healthy. We offer a range of face-to-face and online RSE training programmes for teachers, sessions for young people, and we support schools to develop effective plans and policies.
- **Campaigning and advocacy:** Brook's history is steeped in its courageous approach to tackling stigma and fighting for policy change. We engage with policymakers, MPs and sector experts to improve people's lives. We deliver national and local campaigns, informed by our expertise and shaped by data, that drive people to the help, support and services we know they need.

OBJECTIVES AND ACTIVITIES

OUR CHARITABLE PURPOSE

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.

OUR VISION

Everyone is supported to live healthy lives, free from inequality and strengthened by fulfilling relationships.

OUR MISSION

Excellent sexual health, mental health and wellbeing is a right. Brook exists to fight for that right and we demand better, especially for young people. We challenge stigma, amplify voices and provide lifelong support that meets the diverse needs of our communities.

OUR VALUES

- **Trustworthy:** People turn to Brook when they need help, trusting in our confidential, non-judgmental support to keep them safe. Robust research, data and evidence underpins all our work, making Brook a trusted partner and an authoritative source of information and advice.
- **Collaborative:** Our service users are at the heart of our decisions. We listen to their needs, champion their rights and work with them to effect real change. We value and prioritise collaboration, sharing and growing our expertise to achieve the best possible outcomes for our communities.
- **Inclusive:** We are committed to tackling prejudice wherever we find it, challenging harmful attitudes and behaviours. We celebrate diversity, champion equality, and provide a welcoming and inclusive environment for everyone who needs us.
- **Courageous:** Brook is fearless when fighting for change. We stand up for what we believe and we demand to be heard. We relentlessly push the boundaries and are bold in our ambition to pioneer innovative services that meet ever-changing needs.

OUR STRATEGIC AIMS AND STRATEGIES FOR ACHIEVING THEM

2023/24 was the first year of our strategic plan for 2023-2026. The new plan was developed during 2022/23 through a collaborative process with our Board of Trustees and Executive team, facilitated staff workshops that engaged 35% of our workforce, service user engagement and an external stakeholder roundtable event.

Our strategic plan for 2023-2026 refreshes our vision and mission statements to better reflect our all-age delivery while not losing our focus on young people. Our new core value of *Inclusive* was proposed by staff and service users, and our new strategic priority of *Fighting Stigma* was introduced in response to our staff and service users' desire for Brook to have a wider impact and use our expertise to influence others, and the growing need for Brook to be a loud voice in defending rights that are increasingly under attack.

Our four strategic priorities for 2023-2026 are:

- **Challenging Inequality:** We are dedicated to broadening our offer by providing a range of support that addresses multiple interconnected and complex needs. We will amplify the voices of those most impacted by

inequality informed by data, research and the participation of those with lived experience. Key to this will be collaboration with the experts and organisations that know these communities best, sharing knowledge and expertise to deliver equitable solutions with maximum impact for as many people as possible.

- **Increasing Accessibility:** It is not enough that services are accessible. Those who need them must feel safe, represented and welcomed. We will work to increase understanding of sexual health and wider wellbeing services, and challenge the stigmas that can prevent access. The voices of our service users, and those we are yet to reach, are critical to ensuring that our services are accessible to those who need them the most.
- **Fighting Stigma:** We will fearlessly stand up and shout loudly about issues others may consider too risky or taboo. We will evidence the harm caused by stigma, sharing real stories to show how the lives of young people and other communities are affected. We will use our platform to speak with authority and confidence, driven always by evidence, research, data and the voice of service users. We will challenge damaging narratives and model an open, inclusive, kind and positive approach.
- **Driving Innovation:** We continue to push boundaries and innovate to expand our reach and our services. We know that good sexual health and good mental health are inextricably linked. For as long as Brook has existed, young people have asked us for support with their wider wellbeing. Our robust safeguarding work evidences an alarming increase in unmet mental health and wellbeing needs at a time when the mental health system is unable to respond. Brook will pioneer new early intervention mental health and suicide prevention services for young people, with a range of support accessible from an organisation that young people already know and trust.

These strategic priorities are supported by strategic objectives. The strategy is published on our website: <https://www.brook.org.uk/about-brook/our-strategy/>

Our annual business plan details the performance indicators, targets and responsibilities associated with each objective, through which we set out to achieve our priorities.

ASSESSING OUR SUCCESS AND IMPACT

We measure our success through a Key Performance Indicator framework. Progress against each of our business plan measures and a RAG rated report of delivery against our Key Performance Indicators is reported quarterly to the Executive Team and to the board of trustees every six months.

We utilise robust data collection processes to quickly adapt to the evolving needs of our service users, enabling us to identify national and regional trends and develop innovative solutions to protect the most vulnerable. We were awarded the iWantGreatCare Certificate of Excellence in 2024 in recognition of the outstanding care we provide in our clinical services and the positive reviews from our service users.

In 2023/24 we collected 19,061 feedback reviews from service users:

- 93% of clients rated our clinical services very good or good.
- Treating clients with dignity and respect was rated 4.97 out of 5.
- The ability of our clinical staff to provide timely information about care and treatment was rated 4.91 out of 5.
- Involving clients appropriately in decisions made about their health was rated 4.94 out of 5.
- 82% of young people reported improved knowledge of sexual health and relationships.
- 96% of professionals rated our training services very good or good.
- 95% of young people found Brook staff delivering *My Life* were helpful and supportive.
- 100% of forum members surveyed felt valued by Brook.

VOLUNTEERING AND PARTICIPATION

Our national participation forums were established in February 2022. Our forum members and volunteers contribute to the development and evolution of our services, resources and campaigns, ensuring that everything we do is accessible, inclusive and responsive to diverse needs.

In 2023/24, the 50 members from across the UK have:

- Represented Brook at party conferences and a roundtable event at the Houses of Parliament;
- Undertaken a clinical accessibility audit;
- Contributed to the development of digital services;
- Created blogs, stories and videos;
- Volunteered at music festivals across the UK.

Three members of our national participation forums joined our Participation Committee, working alongside Brook trustees and external expert advisors to oversee the impact of Brook's participation work and make recommendations to the Board of Trustees on service user voice. In November 2023, one of these members was co-opted to the Board of Trustees ensuring meaningful service-user engagement at the highest level of the charity.

Brook was one of 20 UK charities across the UK to receive the Queen Elizabeth II Platinum Jubilee Volunteering Award and recognised our exceptional work empowering young people.

ACHIEVEMENTS AND PERFORMANCE

SIGNIFICANT CHARITABLE ACTIVITIES UNDERTAKEN

Each year, we assess progress against our strategic aims. Further details are available in our online Success Report: <https://www.brook.org.uk/about-brook/our-impact/>

Key highlights include:

- We expanded our work in new geographical areas, working with partners to provide services at the heart of communities:
 - In April 2023, we joined Buckinghamshire Healthcare NHS Trust to deliver a new integrated sexual health and wellbeing service, including targeted community and one-to-one support for young people and adults, health promotion campaigns, HIV prevention and the C-card condom distribution service.
 - In September 2023, we launched our new Southend-on-Sea clinical hub in the Victoria Shopping Centre, a purpose-designed space that provides our service users with a safe, welcoming environment.
 - In January 2024, we mobilised our largest dedicated mental health and wellbeing contract in Central Bedfordshire to build resilience in young people by working with schools to provide *My Life* and mental health literacy support to young people and supporting parents and carers to recognise the early signs of deteriorating mental health.
 - We significantly expanded our presence in Wales through our period dignity project, producing a range of new resources for young people combined with training and support for professionals to address period stigma in more than 100 schools across Anglesey, Cardiff, Caerphilly and Ceredigion.
 - We won a new contract to deliver integrated sexual health services in Thurrock from 1 April 2024, combining in-person clinical delivery, new digital clinical tools and work with schools and in the local community to increase access to RSE and improve sexual health outcomes through targeted outreach.
- We expanded our provision in alternative education and non-mainstream settings, delivering tailored RSE to 3,500 young people in pupil referral units and specialist schools across England and Wales.
- We delivered our first safeguarding conference, bringing together experts from across the youth and charity sectors and drawing in more than 900 delegates.
- We challenged the anti-RSE rhetoric by presenting to the independent expert advisory panel advising the Secretary of State for Education, and worked with the Sex Education Forum to invite MPs and Members of the House of Lords to hear directly from young people, teachers and experts about the importance of high-quality RSE.

- Our pledge for high-quality, inclusive RSHE was signed by more than 125 organisations including NSPCC, Barnardo's, Girlguiding, Plan International UK and Superdrug, as well as 350 individuals including parents and teachers.
- We continued to champion policies that protect and empower LGBT+ young people and were invited by Welsh Government officials to provide feedback on the National Transgender Guidance for Schools and Local Authorities, and provided a briefing to members of the APPG on Global LGBT+ Rights in response to the DfE's draft non-statutory guidance for schools on gender questioning young people.
- We began implementing the recommendations from our consultation with neurodivergent young people across England to find out about their experiences of sexual health services.
- We continued to successfully evolve and expand our Digital Front Door programme, increasing functionality and broadening access, including the launch of MyBrook, granting service users access to a suite of tools including home STI testing, test results, testing history, online treatment ordering, contraception requests, and appointment booking.
- Through our *Big RSE Lesson Live* we educated more than 67,500 young people and their teachers on challenging gender stereotypes and the real-world impact of misogyny.
- Our PSHE curriculum, which is now available in more than 319 primaries and 97 secondary schools, was updated and expanded to include gender and stereotypes for KS3 as well as online misogyny for KS4.
- We launched three new courses on our Brook Learn online learning platform which has over 37,000 registered users: *How to Deliver RSE*, *Managing a Disclosure of Sexual Harassment or Assault* and *Gender Diversity*.
- We launched Brook's Learning Network, a free and valuable RSE resource, delivering weekly content direct to teachers offering tips, resources and updates, with 13,699 people registered in the first seven months.
- We launched our new national clinical campaign *Safer Sex Rules*, to promote condoms, increase testing and normalise sexual health as a core part of ongoing healthcare, reaching more than 100,000 people in its first year.
- For Sexual Health Week, we delivered our biggest ever campaign *Playing it Safe*, evidencing the positive impact of RSE, promoting consent and pleasure as key components of safer sex and celebrating experts across the sector working tirelessly to keep people safe from harm.
- With funding from the Department of Health and Social Care Women's Health and Wellbeing Fund, our *Menopause in the Workplace* pilot improved the lives of Cornwall residents experiencing peri-menopause and menopause.
- We utilised data and evidence to fight for strategic policy commitments to sexual and reproductive health, launching our *Education, access, stigma and young people: attitudes to contraception, condoms and sexual health (EASY)* research report bringing together data from more than 2,700 young people in England and Wales.

- We launched our new trading subsidiary, Brook Aspire, as a vehicle to grow our commercial activity through innovative new projects such as working with local community organisations, paid-for service provision, incubating social enterprise and expanding mental health and wellbeing services.
- We invested in the wellbeing of staff with the introduction of our ambitious Four-Day Week initiative which, following a successful six-month pilot, is now a permanent benefit to Brook employees, with staff reporting improvements in physical and mental health, life satisfaction and increased work performance.

ACHIEVEMENT AGAINST OBJECTIVES

- 1.32 million people helped through our frontline services.
- 121,326 young people supported through our education and wellbeing work.
- 39,372 people supported by our all-age clinical services.
- 26,374 people helped through outreach in local communities.
- 130,703 people benefited from our education, training and consultancy.
- 40,500 visits to our digital front door.
- 57% of our clinical service users accessed digital services.
- 123,452 people attended our Big RSE Lessons Live.
- 526 service users engaged in participation opportunities.
- 65% of clinical service users from the top 40% most deprived communities.

FINANCIAL REVIEW

FINANCIAL POSITION AT YEAR END

Our accounts for 2023/24 are presented on pages 24 to 38. Our income for the year totalled £14,027,530 (2023: £13,032,700), comprising £13,764,626 (2023: £12,621,376) unrestricted income and £262,904 (2023: £411,324) restricted income.

Our expenditure for the period totalled £14,938,020 (2023: £12,939,887), comprising £14,892,092 (2023: £12,519,717) unrestricted expenditure and £45,928 (2023: £420,170) restricted expenditure. This resulted in a net movement of funds of £(910,490) (2023: £92,813).

PRINCIPAL FUNDING SOURCES

Brook is primarily funded by:

1. Local Authorities and Health Trusts: £12,972,599
2. Commercial trading: £579,099
3. Charitable foundations: £262,904
4. Donations and legacies: £101,735
5. Corporate sources: £98,510

Brook's services are commissioned by local authorities as part of their Public Health responsibilities and in some cases are sub-contracted by NHS Trusts. These funds enable the majority of our charitable activities including our clinical services. We seek grants, sponsorships and donations, and earn income by selling services and resources to enable non-commissioned activity, including our online information and support, participation activities, campaigning and advocacy, and investment in service development.

SIGNIFICANT EVENTS THAT HAVE AFFECTED FINANCIAL PERFORMANCE

Brook's financial performance this year has resulted in a net deficit. This is due to a challenging year for grant fundraising, combined with our planned investment programme during the first year of our new strategy across areas including mental health and neurodiversity services, digital tools and ICT infrastructure.

Income generation

The fundraising environment remains competitive, with many charities struggling to secure funds to meet rising costs, while demand for services continues to increase. While our overall income increased, we fell considerably short of our income target in relation to charitable grants. We were grateful to receive grant funding towards our expenditure in 2023/24 from the London School of Hygiene and Tropical Medicine and the Duchy Health Charity, as well as grant funding for our mental health hubs in 2024/25. We have restructured our income generation function and now have a strong pipeline in place, together with increased capacity through the recruitment of a Trusts & Foundations Manager. Our voluntary income improved in 2023/24, boosted by higher individual donations and generous legacy income. Our contract income continues to perform well and we were successful in securing several new clinical and non-clinical contracts.

Our new all-age integrated sexual health service launched in Dudley in November 2023 and we invested £150,000 in its mobilisation in advance of contract commencement. This three-year, £1.7m pa contract is Brook's fourth all-age clinical service, alongside our services in Cornwall, Blackburn with Darwen and Southend-on-Sea. We were sorry to close our long-standing young people's clinical services in Burnley and in Wirral at the end of the year when their contracts ceased.

In December 2023, we were awarded a new contract for the all-age integrated sexual health service in Thurrock. This five-year, £1.5m pa contract commenced in April 2024, and during 2023/24 we invested £150,000 in its mobilisation in advance of contract commencement.

During the year we commenced delivery of several funded new non-clinical services including the Bedfordshire Building Resilience programme, Buckinghamshire Health Promotion and Outreach service, South Tees Sexual Health Prevention, C-Card, Education and Training Service, Hartlepool Sexual Health Prevention Service and Stockton-on-Tees Sexual Health Prevention and C-Card Scheme.

Planned investment

During the year, and in line with our new strategic plan, we made considerable investment in our new early intervention mental health and suicide prevention services for young people. We know that good sexual health and good mental health are inextricably linked, and our robust safeguarding work evidences an alarming increase in unmet mental health and wellbeing needs at a time when the mental health system is unable to respond. In February 2024, we completed the lease for our first young people's mental health hub in Cornwall and commenced a £150k capital fit-out, with funding secured from Big Issue Invest and the Duchy Health Charity. We were delighted to secure revenue funding from the Department of Health and Social Care's Children and Young People Mental Health Early Intervention Hubs programme, and both funding and service delivery will commence in 2024/25. We also entered into negotiations for a second young people's mental health hub in Blackburn and subsequently completed on the lease and commenced a £75k capital fit-out in May 2024, with funding for both capital and revenue costs secured from a private family trust.

Alongside this activity, we developed our internal and external work on neurodivergence. We invested in a Designated Neurodivergence Lead role to lead a programme of work including an equity and equality audit of our education resources to review their accessibility for neurodivergent service users, the formation of a local participation group of young people who experience a label of neurodivergence, development of a bank of easy-read images and a review of policies and procedures to ensure that neurodivergent people are able to apply for, succeed, and thrive in roles working for Brook.

Brook's Digital Front Door (DFD) is an innovative, user-led online platform that empowers our service users to take control of their sexual health and wellbeing, supported by online access to clinical services and educational information. During 2023/24, we continued to successfully evolve and expand our DFD programme, increasing functionality and broadening access to give more people the opportunity to use these innovative tools. Initially aiming to develop three new tools during the year, we rapidly accelerated development on securing the Dudley integrated sexual health service contract and developed 12 new tools, features and pathways including an appointment booking system, SMS messaging tool, a service user portal providing access to test results history, and request forms for remote contraception provision and chlamydia treatment. We additionally improved the staff-facing infrastructure introducing comprehensive results management, dashboards, permission management and a tracking feature for service user contacts to support safeguarding assessments.

We recognise that successful digital innovation is underpinned by a robust ICT infrastructure and that the impact of our ICT systems on service delivery, efficiency and information governance remains a strategic risk. During the year, we invested in our internal IT expertise and capacity with the appointment of an IT Manager who is leading the development of a new IT strategy and plan. This includes a rolling asset replacement programme to prioritise the upgrade of out-of-date hardware within clinical services – an estimated £95k total capital investment which will continue in 2024/25.

INVESTMENTS

Brook does not hold material financial investments. We have clear procedures for the investments of funds, with clear approval and authority limits. We assess the ethical acceptability of any proposed investment in terms of its fit with Brook's objectives, policies and values, and the potential for any actual or perceived conflict of interest.

KEY RISKS AND UNCERTAINTIES

The Executive Team records the organisation's strategic risks in Brook's strategic risk register, which is reviewed quarterly and reported to the Risk, Finance & Audit Committee and the Board every six months. As at March 2024, there were three red rated risks on our strategic risk register:

- Failure in clinical delivery or clinical governance results in harm to a service user.
- Inadequate ICT systems adversely affect service delivery, efficiency and information governance.
- Challenges associated with the external financial landscape.

Mitigating actions are monitored by the Executive Team and Board. Our clinical governance risk was considered to be sufficiently mitigated to reduce the rating to amber in June 2024.

Mitigations relating to the two remaining red-rated risks include:

- IT asset replacement programme to improve quality and efficiency and enable enhanced encryption.
- Completion of ICT actions identified through independent penetration testing and Cyber Essentials Plus certification.
- Income generation plan to support growth across all income streams.
- Development of market development plans for areas of potential geographical and digital growth.
- Delivery of trading subsidiary business plan.

PLANS FOR FUTURE PERIODS

2024 is Brook's 60th anniversary. Our annual business plan for 2024/25 sets out the activities that we will undertake as we continue to deliver our strategic plan for 2023-2026. All of the activity within the plan contributes to our strategic priorities. During 2024/25 we will:

- **Challenge inequality** by increasing our ambitions to reach more young people in alternative education/non-mainstream settings, continuing the roll

out of our Digital Front Door and developing our Equality, Diversity and Inclusion activity.

- **Increase accessibility** by trialling new ways of working with neurodiverse and neurodivergent service users, building new partnerships, auditing our core education resources and implementing recommendations from accessibility reviews of our clinical buildings.
- **Fight stigma** by campaigning to drive testing and normalise sexual and reproductive health as a core part of ongoing healthcare, developing a new RSE qualification, and delivering a programme of events to engage stakeholders in our 60th anniversary year.
- **Drive innovation** by launching new place-based community integrated mental health and wellbeing hubs, developing a new in-house incident management system, exploring AI as a route to further digital innovation and generating new and sustainable sources of income through our new trading subsidiary, Brook Aspire.

Our business plan for 2024/25 continues our process of digital transformation, with digital innovation now fully embedded as integral to the delivery of each of our strategic priorities. It also highlights the importance of continued investment in our people and our internal infrastructure to enable the services we provide to be the best they can possibly be.

PENSION LIABILITIES

The charity has a potential liability to the Pensions Trust (see Note 20). The present value at 31 March 2024 was £880 (2023: £1,319). In addition, Brook pays into a stakeholder scheme on behalf of its other employees.

RESERVES

Brook's Managing Resources Pillar Policy states:

We will maintain a minimum level of unrestricted reserves equivalent to three months total operating costs, subject to regular review to ensure the policy remains appropriate to the organisation's development.

The Reserves Policy was most recently reviewed and updated in November 2022.

RESERVES HELD

At 31 March 2024, Brook held £1,654,270 (2023: £2,564,760) total funds in reserve. Of these funds:

- £405,310 are restricted and not available for general purposes;
- £195,000 are designated;
- £1,053,960 are free reserves.

Our reserves policy is to hold three months' operating costs, and therefore our target minimum level of unrestricted reserves is £2,570,546. Such minimum reserves provide a temporary buffer against planned and unplanned peaks and troughs of income and expenditure and mitigate financial risk.

Due to our planned investments during 2023/24, as detailed above, our unrestricted reserves level at the end of the financial year sits below our target. Following the deficit this year the trustees have made the decision to release the designated reserves representing the net book value of fixed assets to £nil. We plan to replenish our free reserves to meet our reserves target by generating surplus budgets over years two and three of the strategic plan. Brook operates a robust internal financial control environment and performance against budget is subject to regular monitoring by the Risk, Finance & Audit Committee. This provides reassurance that the reserves target is planned to be met by the end of the strategic plan period.

GOING CONCERN

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are the directors of Brook for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and have chosen to adopt United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees report on pages 4 to 19 was approved by the board of trustees and signed on its behalf by:

Signature: 

Dame Sally Dicketts, Chair of the Board of Trustees

Date: 28 November 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BROOK YOUNG PEOPLE

OPINION

We have audited the financial statements of Brook Young People for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of 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 2024 and of the charitable company's net movement in funds, including the 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 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the Trustees' Annual 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' Annual Report have 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company 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 FOR THE FINANCIAL STATEMENTS

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 charitable company'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:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Care Quality Commission and safeguarding regulations, GDPR, health and safety regulations and employment law and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011 and tax regulations.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: 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, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 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.



Lee Stokes (Senior Statutory Auditor)

For and on behalf of HaysMac LLP, Statutory Auditor
10 Queen Street Place, London, EC4R 1AG

Date: 28 / 11 / 2024

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income					
Donations & legacies		101,735	-	101,735	12,482
Grants	2	-	262,904	262,904	437,324
Income from charitable activities					
Improving sexual health	3	13,650,208	-	13,650,208	12,554,704
Other income		12,683	-	12,683	28,190
Total income		13,764,626	262,904	14,027,530	13,032,700
Expenditure					
Costs of raising funds					
Fundraising		6,061	-	6,061	16,392
Cost of charitable activities					
Improving sexual health		14,886,031	45,928	14,931,959	12,923,495
Total expenditure	4	14,892,092	45,928	14,938,020	12,939,887
Net Income / (expenditure)		(1,127,466)	216,976	(910,490)	92,813
Net movement in funds for the year		(1,127,466)	216,976	(910,490)	92,813
Balance brought forward at 1 April 2023		2,376,426	188,334	2,564,760	2,471,947
Balance carried forward at 31 March 2024	15 16	1,248,960	405,310	1,654,270	2,564,760

There were no gains or losses in the period other than as above. All activities are continuing and are within the Charity's objects. The notes on pages 27 to 38 form part of these financial statements.

BALANCE SHEET

As at 31 March 2024

	Notes	£	2024 £	2023 £
Fixed assets				
Tangible assets	9		2,127,018	1,853,294
Total fixed assets			2,127,018	1,853,294
Current assets				
Stocks	10	174,129		174,755
Debtors	11	1,536,041		897,809
Cash at bank and in hand		582,825		958,546
Total current assets		2,292,995		2,031,110
Creditors: amounts falling due within one year	12	(2,708,596)		(1,318,325)
Net current (liabilities)/assets			(415,601)	712,785
Total assets less current liabilities			1,711,417	2,566,079
Creditors: amounts falling due after one year	13		(56,267)	-
Provision for pension deficit	20		(880)	(1,319)
Net assets			1,654,270	2,564,760
Funds				
Restricted funds	15		405,310	188,334
Unrestricted funds				
General funds	16		1,053,960	525,629
Designated funds	16		195,000	1,850,797
Total funds	17		1,654,270	2,564,760

The notes on pages 27 to 38 form part of these financial statements.

The financial statements were approved by the board of trustees and were signed on its behalf by:

Signature: 

Dame Sally Dicketts, Chair of the Board of Trustees

Date: 28 November 2024

Company number: 02466940

CASH FLOW STATEMENT

For the year ended 31 March 2024

	Notes	2024 £	2023 £
Net cash inflow from operating activities	a	595,569	849,154
Cash flows from investing activities and deconsolidation	b	(1,037,375)	(1,110,821)
Cash flows from financing activities	c	66,085	(34,778)
Change in cash and cash equivalents		(375,721)	(296,445)
Cash and cash equivalents at the start of the period		958,546	1,254,991
Cash and cash equivalents at the end of the period	19	582,825	958,546

Notes to the cash flow statement	2024 £	2023 £
a. Reconciliation of net cash outflow from operating activities		
Net income	(910,490)	92,813
Depreciation charges on fixed assets	763,211	382,770
(Increase)/decrease in stocks	626	(14,075)
(Increase)/decrease in debtors	(638,232)	457,901
Increase / (decrease) in creditors	1,380,454	(70,255)
Net cash inflow from operating activities	595,569	849,154
b. Cash flows from investing activities and deconsolidation		
Purchase of property, plant and equipment	(1,036,935)	(1,110,072)
Provision for pension deficit and other reserve movement	(440)	(749)
Cash flow from investing activities and deconsolidation	(1,037,375)	(1,110,821)
c. Cash flows from financing activities		
Cash element of bank loan repayments	(12,315)	(34,778)
Bank loans	78,400	-
Cash flow from financing activities	66,085	(34,778)

The notes on pages 27 to 38 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

1. ACCOUNTING POLICIES

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

1.1 BASIS OF ACCOUNTING

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (SORP 2015) (Second Edition, effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, and there is a rigorous 3-year strategic plan in place to continue to achieve a surplus position each year.

1.1.1 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods where necessary.

1.2 INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

During 2023/24 the charity received one legacy totalling £50,000.

Grants are recognised in the statement of financial activities in the year in which the charity has entitlement to the income, the amount of income receivable can be measured reliably and there is probability of receipt.

Gifts in kind, including investments, are recognised at their market value on receipt.

1.3 EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is charged on an accruals 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 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. As the charity has only one charitable activity being *'improving the sexual health of young people and those most vulnerable to sexual ill-health'* all governance costs have been allocated to this.

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

- Charitable activities comprise expenditure related to the charitable objectives;
- Costs of raising funds comprise expenditure related to fundraising activities and related publicity;
- Governance costs comprise expenditure relating to the governance of the charity.

1.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Fixed assets costing more than £1,000 are capitalised and depreciated over their estimated useful lives, starting from the first month after capitalisation:

Freehold property	2% straight line
Leasehold property	period of the lease
Improvement to leasehold property	period of the lease
Computer equipment	20% straight line
Fixtures, fittings and equipment	25% straight line
Digital assets	33% straight line

1.6 STOCKS AND CONSUMABLES

Stocks are stated at the lower of cost and net realisable value. Consumable items for use in the clinics have been valued at cost as represented by the invoiced value and are included in stock values.

1.7 DEBTORS AND CREDITORS

Short term debtors are measured at transaction price, less any impairment and short term creditors are measured at the transaction price.

1.8 TAXATION

The charity is exempt from corporation tax on its charitable activities.

1.9 OPERATING LEASES

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

1.10 PENSION SCHEME

The charity contributes to the personal schemes of certain employees. All such pension schemes are defined contribution schemes. The pension cost represents contributions payable by the company during the period.

Brook auto enrolled its staff in August 2015 into the Legal & General Worksave Pension Plan, scheme number Gf87785001.

Brook also contributes to the Pensions Trust's Growth Plan (The Plan). The Plan is funded and is not contracted-out of the State scheme. The scheme is classified as a multi-employer defined benefit scheme where the share of assets and liabilities attributable to each member cannot be accurately quantified. As such contributions relating to current service are accounted for as they fall due but the commitment to make additional contributions in respect of past service deficit are accounted for once the commitment can be quantified. Contributions to both of these plans are accounted for as they fall due.

1.11 FUNDS

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

1.12 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments 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.

2. INCOME FROM GRANTS

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Other grants	-	262,904	262,904	437,324
Total grants	-	262,904	262,904	437,324

	Unrestricted funds £	Restricted funds £	Total 2023 £
Comparative figures			
Other grants	26,000	411,324	437,324
Total grants	26,000	411,324	437,324

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Local Authority and Health Trusts funding	12,972,599	-	12,972,599	11,791,568
Trusts & Corporates	98,510	-	98,510	129,750
Education sales	554,099	-	554,099	587,636
Other income	25,000	-	25,000	45,750
Total charitable activities	13,650,208	-	13,650,208	12,554,704

	Unrestricted funds £	Restricted funds £	Total 2023 £
Comparative figures			
CCG/ICB funding	4,308,727	-	4,308,727
Local Authority funding	7,482,841	-	7,482,841
Trusts & Corporates	129,750	-	129,750
Education sales	587,636	-	587,636
Other income	45,750	-	45,750
Total charitable activities	12,554,704	-	12,554,704

4. TOTAL EXPENDITURE

The charity has one charitable activity, being 'improving the sexual health of young people and those most vulnerable to sexual ill health'. Costs are allocated to it as follows:

	Direct costs £	Support costs £	Total 2024 £	Total 2023 £
Staff related costs	7,989,764	393,392	8,383,156	7,749,279
Clinical costs	3,585,378	-	3,585,378	2,652,899
Depreciation	663,530	99,681	763,211	382,770
Premises and IT	1,511,766	243,842	1,755,608	1,604,428
Other operational costs	90,313	-	90,313	183,300
Administration	-	360,354	360,354	367,211
Total expenditure	13,840,751	1,097,269	14,938,020	12,939,887

Comparative figures	Direct costs £	Support costs £	Total 2023 £
Staff related costs	7,117,438	631,841	7,749,279
Clinical costs	2,652,899	-	2,652,899
Depreciation	356,476	26,294	382,770
Premises and IT	1,432,640	171,788	1,604,428
Other operational costs	183,300	-	183,300
Administration	-	367,211	367,211
Total expenditure	11,742,753	1,197,134	12,939,887

5. GOVERNANCE COSTS

	2024 £	2023 £
Trustees' expenses	307	1,651
Audit	29,370	23,970
Legal fees	19,768	16,402
Total governance costs	49,445	42,023

6. STAFF COSTS

	2024 No.	2023 No.
Average number employed	265	233

The aggregate payroll costs of these persons were as follows:

	2024 £	2023 £
Salaries	6,991,032	6,420,405
Social security costs	745,124	683,452
Pension costs	253,608	268,485
Other costs, including recruitment, training, temporary staff and consultants	160,065	146,920
Total staff costs	8,149,829	7,519,262

The number of employees earning in excess of £60,000 was as follows:

	2024 No.	2023 No.
£60,000 - £70,000	5	3
£70,000 - £80,000	3	1
£80,000 - £90,000	-	2
£90,000 - £100,000	2	-
£100,000 - £110,000	3	2
£130,000 - £140,000	-	1
£180,000 - £190,000	1	1

The organisation considers the Key Management Personnel to be the senior management as referred to in the Trustees' Annual Report. Total remuneration of this group in the year was £1,242,478 (2023: £721,216), which included employers pension costs of £25,729 (2023: £10,397). During the year the charity incurred redundancy costs totalling £6,645 (2023: £6,173).

7. TRUSTEES REMUNERATION AND EXPENSES

None of the trustees of the charity received any remuneration from the charity for their services as trustees (2023: £nil).

During the period, trustees were reimbursed for travelling expenses incurred in attending meetings and other expenses incurred on the charity's behalf, totalling £307 (2023: £1,651).

8. NET INCOME / (EXPENDITURE)

Net income / (expenditure) for the period is stated after charging:

	Total 2024 £	Total 2023 £
Auditors' fee	29,370	23,970
Operating leases – land and buildings	615,551	545,180
Operating leases – other	20,481	20,433
Depreciation and loss on disposal of fixed assets	763,211	382,770

9. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold property & improvements £	Furniture computers equipment £	Total £
Cost				
As at 01 April 2023	513,831	3,346,550	2,657,957	6,518,338
Additions	-	238,327	798,608	1,036,935
As at 31 March 2024	513,831	3,584,877	3,456,565	7,555,273
Depreciation				
As at 01 April 2023	362,741	2,539,678	1,762,625	4,665,044
Charge for the year	14,000	254,639	494,572	763,211
As at 31 March 2024	376,741	2,794,317	2,257,197	5,428,255
Net book value				
As at 31 March 2024	137,090	790,560	1,199,368	2,127,018
As at 31 March 2023	151,090	806,872	895,332	1,853,294

10. STOCK AND WORK IN PROGRESS

	2024 £	2023 £
Publications & consumables	174,129	174,755
Total	174,129	174,755

11. DEBTORS

	2024 £	2023 £
Trade debtors	421,139	426,987
Prepayments and accrued income	1,064,060	420,615
Other debtors	50,842	50,207
Total	1,536,041	897,809

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Amounts falling due within one year:

	2024 £	2023 £
Trade creditors	1,725,294	978,456
Social security and other taxes	572,564	167,241
Accruals and deferred income	369,169	146,863
Loans	22,133	12,315
Other creditors	19,436	13,450
Total	2,708,596	1,318,325

Accruals and deferred income includes £295,274 (2023: £48,367) of income that was deferred to a future year in line with when the related work is carried out. All deferred income as at 31 March 2023 was released to the SOFA during the year.

13. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

Amounts falling due after more than one year:

	2024 £	2023 £
Loans	56,267	-
Total	56,267	-

Loans represent one unsecured loan with interest of 7.5% pa repayable over 36 months to April 2027.

14. OPERATING LEASES

	2024 Land & buildings £	2024 Other £	2023 Land & buildings £	2023 Other £
Leases expiring				
Within one year	479,974	20,433	517,471	20,433
Within 2-5 years	911,148	37,460	448,598	61,298
Over five years	82,800	-	-	-
Total commitment	1,473,922	57,893	966,069	81,731

15. RESTRICTED FUNDS

	Balance 01/04/23 £	Income £	Expenditure £	Acquisition / transfers £	Balance 31/03/24 £
Restricted assets	177,499	-	(7,002)	-	170,497
Restricted projects	10,835	262,904	(38,926)	-	234,813
Total	188,334	262,904	(45,928)	-	405,310

Comparative figures	Balance 01/04/22 £	Income £	Expenditure £	Acquisition / transfers £	Balance 31/03/23 £
Restricted assets	197,180	-	(19,681)	-	177,499
Restricted projects	-	411,324	(400,489)	-	10,835
Total	197,180	411,324	(420,170)	-	188,334

Restricted assets are linked to specific properties whose future use is limited by covenants. Restricted projects are summarised in more detail below.

Restricted projects (summarised below) represent funds given to the charity for specific purposes. Any unspent at the yearend are carried forward.

Restricted projects	Balance 01/04/23 £	Income £	Expenditure £	Additions / transfers £	Balance 31/03/24 £
The Masonic Charitable Foundation	10,835	-	(10,835)	-	-
Duchy Health Charity	-	15,000	(15,000)	-	-
London School of Hygiene and Tropical Medicine	-	2,500	(2,500)	-	-
Big Issue Invest Investment	-	19,600	-	-	19,600
Private Family Trust	-	215,213	-	-	215,213
The Masonic Charitable Foundation	-	10,591	(10,591)	-	-
Total	10,835	262,904	(38,926)	-	234,813

16. UNRESTRICTED FUNDS

	Balance 01/04/23 £	Income £	Expenditure £	Additions / transfers £	Balance 31/03/24 £
Unrestricted funds	525,631	13,764,626	(14,892,092)	1,655,795	1,053,960
Designated funds					
Fixed assets funds	1,675,795	-	-	(1,675,795)	-
Dilapidations funds	175,000	-	-	20,000	195,000
Total	2,376,426	13,764,626	(14,892,092)	-	1,248,960

Designated funds represent an approximation of dilapidations owed on premises. Due to the loss in year trustees have made the decision to release designated reserves representing the net book value of unrestricted fixed assets to £nil. These together with all other funds are classified as general funds.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term creditors £	Total 2024 £
Restricted funds	170,497	234,813	-	405,310
General funds	1,956,521	(845,414)	(57,147)	1,053,960
Designated funds	-	195,000	-	195,000
Total	2,127,018	(415,601)	(57,147)	1,654,270

Comparative figures	Tangible fixed assets £	Net current assets £	Long term creditors £	Total 2023 £
Restricted funds	177,499	10,835	-	188,334
General funds	-	526,950	(1,319)	525,631
Designated funds	1,675,795	175,000	-	1,850,795
Total	1,853,294	712,785	(1,319)	2,564,760

18. CONTINGENT LIABILITIES

Four of the properties owned by Brook were purchased with the assistance of public authorities. If Brook stops using the property for the intended purpose an amount is potentially repayable. The properties are regularly valued in order to assess the potential liability if any of the properties were sold or stopped being used. For three of the properties the potential liability would be based on a percentage of the future sale proceeds; these range from 81% to 100%. For the fourth property the liability is the repayment of the grants received or a relevant proportion of the sales value if higher. As the potential future sales values are unknown it is not possible to calculate the expected sales proceeds, and therefore the total potential liability.

19. ANALYSIS OF CHANGE IN NET DEBT

	1 April 2023 £	Cash flows £	Other non-cash changes £	31 March 2024 £
Cash and cash equivalents				
Cash	958,546	(375,721)	-	582,825
Total cash and equivalents	958,546	(375,721)	-	582,825
Borrowings				
Debt due within one year	(12,315)	(9,818)	-	(22,133)
Debt due after one year	-	(56,267)	-	(56,267)
Total borrowings	(12,315)	(66,085)	-	(78,400)
Total commitment	946,231	(441,806)	-	504,425

20. PENSIONS

The company participates in the Pensions Trust Growth plan on behalf of some long-serving employees, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £793m, liabilities of £970m and a deficit of £177m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2016 to 30 September 2025	£12,945,440 per annum (payable monthly and increasing by 3% each on 1 st April)
From 1 April 2016 to 30 September 2028	£54,560 per annum (payable monthly and increasing by 3% each on 1 st April)
From 1 April 2019 to 31 January 2025	£11,243,000 per annum (payable monthly and increasing by 3% each on 1 st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

20.1 PRESENT VALUES OF PROVISION

	31 March 2024 £	31 March 2023 £	31 March 2022 £
Present value of provision	880	1,319	2,068

20.2 RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period ending 31 March 2024 £	Period ending 31 March 2023 £
Provision at start of period	1,319	2,068
Unwinding of the discount factor (interest expense)	32	40
Deficit contribution paid	(471)	(754)
Remeasurements – impact of any change in assumptions	-	(35)
Provision at end of period	880	1,319

20.3 ASSUMPTIONS

	31 March 2024 % per annum	31 March 2023 % per annum	31 March 2022 % per annum
Rate of discount	5.31	5.52	2.35

21. COMPARATIVE INFORMATION

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the income and expenditure account)

For the year ended 31 March 2023

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Income			
Donations & legacies	12,482	-	12,482
Grants	26,000	411,324	437,324
Income from charitable activities			
Improving sexual health	12,554,704	-	12,554,704
Other income	28,190	-	28,190
Total income	12,621,376	411,324	13,032,700
Expenditure			
Costs of raising funds			
Fundraising	16,392	-	16,392
Cost of charitable activities			
Improving sexual health	12,503,325	420,170	12,923,495
Total expenditure	12,519,717	420,170	12,939,887
Net Income / (expenditure)	101,659	(8,846)	92,813
Net movement in funds for the year	101,659	(8,846)	92,813
Balance brought forward at 1 April 2022	2,274,767	197,180	2,471,947
Balance carried forward at 31 March 2023	2,376,426	188,334	2,564,760

BROOK YOUNG PEOPLE

England & Wales - Charity number 703015

Accounts



BROOK YOUNG PEOPLE

**REPORT OF THE TRUSTEES AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

Company number: 2466940

CONTENTS

TRUSTEES' ANNUAL REPORT

Contents.....	1
Administrative details	2
Introduction.....	4
Structure, Governance and Management.....	4
Public benefit disclosure	6
Objectives and activities	7
Volunteering and participation.....	10
Achievements and performance	11
Financial review	13
Investments	15
Key risks and uncertainties	15
Plans for future periods.....	16
Pension liabilities.....	16
Reserves.....	16
Going concern	17
Statement of trustees' responsibilities	18
Independent auditor's report to the members of Brook Young People.....	19

FINANCIAL STATEMENTS

Statement of financial activities.....	23
Balance sheet.....	24
Cash flow statement	25
Notes to the financial statements	26



ADMINISTRATIVE DETAILS

CHARITY NAME	Brook Young People
TRADING NAME	Brook
REGISTRATION	Limited Company registered in England and Wales no. 2466940 Charity registered in England and Wales no. 703015 Charity registered with the Office of the Scottish Charity Regulator no. SC045788
REGISTERED OFFICE	Penhaligon House, Green Street, Truro, TR1 2LH
CHIEF EXECUTIVE	Helen Marshall
COMPANY SECRETARY	Sally Hutchings
AUDITORS	Haysmacintyre LLP 10 Queen Street Place, London, EC4R 1AG
BANKERS	Lloyds Bank 1 st floor, 5 St Paul's Square, Liverpool, L3 9SJ
SOLICITORS	Penningtons Manches LLP 125 Wood Street, London, EC2V 7AW

TRUSTEES

The following people have been trustees (and directors as defined by the Companies Act 2006) during the period and up to the date of signing:

Peter Beeby	<i>(appointed 29/06/2023)</i>
Scott Bennett (Chair)	<i>(resigned 31/03/2023)</i>
Dame Sally Dicketts (Chair)	<i>(appointed 01/04/2023)</i>
Clare Daly	
Maxine Evans (Deputy Chair)	<i>(resigned 26/04/2023)</i>
Milly Evans	<i>(appointed 29/06/2023)</i>
Leila Hashemi	<i>(appointed 29/06/2023)</i>
Pamela Leonce	
Chris Martin	<i>(resigned 28/06/2023)</i>
Peter Roscrow	<i>(appointed 21/09/2022)</i>
Sandy Sohal	<i>(appointed 23/11/2022)</i>
Saloni Thakrar	<i>(appointed 29/06/2023)</i>
Tim Tod	<i>(resigned 31/03/2023)</i>

SENIOR MANAGEMENT

At the date of this report, the Executive Team comprises:

Helen Marshall, Chief Executive

Dougie Boyd, Director of Education & Wellbeing

Laura Hamzic, Director of Digital & Communications

Sally Hutchings, Director of Business Support

Jo Oxlade, Director of Business Development & Income Generation

Kathleen Sadler, Director of Clinical Operations

Simon Theobald, Director of Finance

INTRODUCTION

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 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. (SORP 2015) (Second Edition, effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

COMPANY STRUCTURE AND OWNERSHIP

During 2022/23 Brook Young People (Brook) had one subsidiary charity – Brook Scotland (company no. SC159534; charity no. SC023964) which is currently dormant.

Brook also has 4 dormant subsidiary companies which exist because there are property covenants in the names of those companies.

Since the end of the financial year, Brook has incorporated a new subsidiary company, Brook Aspire Ltd (company no. 14936876). Incorporated on 14 June 2023, Brook Aspire Ltd is a company limited by shares with 100% of the shares owned by Brook. Its purpose is as a trading subsidiary to generate income for the benefit of the charity. It has not yet commenced trading.

GOVERNING DOCUMENT AND CONSTITUTION

Brook is constituted as a company limited by guarantee and is a registered charity. Brook is governed by its Articles of Association, which were last reviewed and updated in July 2020. The business of the charity is managed by the board of trustees.

THE BOARD OF TRUSTEES

The composition of the Brook board is skills-led. All trustees are appointed by the board, and Brook's members are the same group of people as its trustees.

The Articles of Association allow any person who is willing to act as a trustee, accepts membership of the charity, and who is not disqualified from acting as a trustee or a company director to be appointed as a trustee by a decision of the Board.

The board consists of a minimum of six and a maximum of fifteen trustees and meets formally at least four times per year. Trustees serve for fixed terms of three years unless they cease to be a trustee during this period. Trustees are eligible for re-appointment for a second term by the board with the maximum period of office

being two terms, with the exception of the Chair who may be reappointed for a third term in exceptional circumstances. The Chair may extend the second term of any trustee by one additional year in order to achieve a stable retirement cycle of trustees. The final term of our Chair, Scott Bennett, ended on 31 March 2023. The trustees expressed their thanks to Scott for his time as Chair. We are delighted to welcome our new Chair, Dame Sally Dicketts, who took up post on 1 April 2023.

The board may co-opt up to three additional trustees who hold office for a period of 12 months and who may be co-opted up to three times. At the time of this report, there were no co-opted trustees.

INDUCTION AND TRAINING OF TRUSTEES

Potential trustees are identified via a range of mechanisms to ensure there is diversity of skills, backgrounds and experience on the board. On appointment, and annually thereafter, all trustees are required to declare potential conflicts of interest, complete automatic disqualification self-declarations and checks of official registers are completed. Trustees complete a full induction process within which they agree to Brook's key policies and statement of good governance. The induction process marks the beginning of an ongoing process of trustee training, mentoring, development and annual appraisal. A trustee skills audit was completed in June 2023 with priorities for trustee skills development identified. A governance diversity audit was completed in May 2023 with recommendations to strengthen diversity.

MANAGEMENT AND DECISION MAKING

The board delegates authority to its committees and to the Chief Executive within a written Scheme of Delegation. During 2022/23 Brook introduced two new committees, the Service Development Committee (October 2022) and the Participation Committee (February 2023). All committee terms of reference were reviewed and updated during the year. The roles of Brook's four committees are:

- **Risk, Finance and Audit Committee:** to ensure that Brook manages its finances, risks, investments and trading operations effectively and efficiently in support of its charitable objectives.
- **Quality and Assurance Committee:** to review the performance of the organisation and ensure that a high quality of service is provided to Brook's service users, overseeing clinical effectiveness and safeguarding.
- **Service Development Committee:** to provide strategic oversight of Brook's innovation work in development and delivery of identified services, and ensure that Brook manages this growth safely and effectively.
- **Participation Committee:** to ensure that service user voice informs decisions made by the Board of Trustees. Membership of the committee includes representatives of Brook's national service user participation forums.

The Board delegates all other matters including the day-to-day running of the organisation to the Chief Executive working within the framework of all decisions made by the Board and by Committees deciding under delegated authorities.



Brook's Executive Team comprises the Chief Executive, Director of Business Development & Income Generation, Director of Business Support, Director of Clinical Operations, Director of Digital and Communications, Director of Education & Wellbeing and Director of Finance.

The board of trustees have reviewed and adopted the Charity Governance Code. Where improvements could be made, the board agreed actions to increase compliance. These actions, alongside actions identified through other sources such as trustee appraisals and internal evaluations, formed the board development plan. All actions within the board development plan were completed in March 2023. A new board development plan will be produced during 2023/24.

PAY AND REMUNERATION

Brook operates a *Pay and Benefits Policy*. Salaries are routinely tested against the jobs market to ensure that account is taken of experience, qualifications, and demonstrable ability to perform the job. The starting salary may also be influenced by external factors such as market conditions or availability of specialist skills. In line with the principles of equal pay enshrined within the Equal Pay Act 1970 and supported by Brook's commitment to equal pay and equality of opportunity, all salary offers are made with equal pay considerations in mind. Salaries are agreed with staff prior to the commencement of employment. Following benchmarking of all manager and senior staff salaries in March 2022, Brook completed benchmarking of all other staff roles during 2022/23.

Brook considers its key management personnel comprises the trustees, the Executive Team (detailed above) and the Medical Director.

None of the trustees of the charity received any remuneration for their services as trustees. Expenses were reimbursed as detailed in Note 7. In July 2023 remuneration was introduced for external expert advisors (non-trustees) appointed to Brook's committees following benchmarking of other charities and health organisations.

RELATIONSHIPS WITH RELATED PARTIES

During 2022/23 the independent charity Brook Jersey has operated as a licensee of Brook. Brook received a fee from Brook Jersey in return for an exclusive licence in the Channel Islands to use the Brook identity, clinical governance framework, safeguarding support and key policies.

PUBLIC BENEFIT DISCLOSURE

Brook has a duty to report on our public benefit and we have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Brook is a national charity supporting people with their sexual health and wellbeing. We offer a range of services to support our mission of helping people to live healthier lives. Brook fights for everyone's right to safe, confidential, accessible healthcare, no matter who they are. We challenge stigma, amplify voices and provide lifelong

support that meets the diverse needs of our communities. Our unique offer combines clinical services, relationships and sex education, outreach in community settings, wellbeing programmes and counselling. Our life-course approach to sexual health and wellbeing means that people can benefit from our holistic services at any stage of their life. The main activities Brook undertakes for the public benefit are:

- **Clinical services:** Everyone should feel empowered to access sexual health and wellbeing support. Our highly skilled clinical experts deliver free, confidential sexual health and wellbeing services for people of all ages. We provide contraception, STI testing and treatment, pregnancy testing and decision-making support, wellbeing programmes and counselling. We operate from our own specialist clinics, as well as integrated hubs and outreach in local communities. We also provide digital services, developed in partnership with our clinical staff and service users.
- **Education and training:** All young people have the right to high quality, inclusive relationships and sex education. Brook's specialist educators work directly with young people, teachers, parents and carers to keep everyone safe and healthy. We offer a range of face-to-face and online RSE training programmes for teachers, sessions for young people, and we support schools to develop effective plans and policies.
- **Campaigning and advocacy:** Brook's history is steeped in its courageous approach to tackling stigma and fighting for policy change. We engage with policymakers, MPs and sector experts to improve people's lives. We deliver national and local campaigns, informed by our expertise and shaped by data, that drive people to the help, support and services we know they need.

OBJECTIVES AND ACTIVITIES

OUR CHARITABLE PURPOSE

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.

OUR VISION

Everyone is supported to live healthy lives, free from inequality and strengthened by fulfilling relationships.

OUR MISSION

Excellent sexual health, mental health and wellbeing is a right. Brook exists to fight for that right and we demand better, especially for young people. We challenge stigma, amplify voices and provide lifelong support that meets the diverse needs of our communities.

OUR VALUES

- **Trustworthy:** People turn to Brook when they need help, trusting in our confidential, non-judgmental support to keep them safe. Robust research,

data and evidence underpins all our work, making Brook a trusted partner and an authoritative source of information and advice.

- **Collaborative:** Our service users are at the heart of our decisions. We listen to their needs, champion their rights and work with them to effect real change. We value and prioritise collaboration, sharing and growing our expertise to achieve the best possible outcomes for our communities.
- **Inclusive:** We are committed to tackling prejudice wherever we find it, challenging harmful attitudes and behaviours. We celebrate diversity, champion equality, and provide a welcoming and inclusive environment for everyone who needs us.
- **Courageous:** Brook is fearless when fighting for change. We stand up for what we believe and we demand to be heard. We relentlessly push the boundaries and are bold in our ambition to pioneer innovative services that meet ever-changing needs.

OUR STRATEGIC AIMS AND STRATEGIES FOR ACHIEVING THEM

2022/23 was the final year of our strategic plan for 2020-2023. Over the three years of the strategy we aimed to increase access to our services, particularly for those facing barriers and discrimination. We worked to digitally transform our provision, driving innovative solutions to meet the ever-changing needs and expectations of our stakeholders. By championing the voice of young people, we challenged inequality and strove to effect meaningful change.

Our four strategic priorities during 2020-2023 were:

- Challenging inequality
- Increasing accessibility
- Transforming digitally
- Driving innovation

During 2022/23 we developed and launched our new strategic plan for 2023-2026. The consultation process included strategic planning sessions with our Board of Trustees and Executive Team, a Leadership Team awayday and facilitated staff workshops that engaged 35% of our total workforce, service user engagement through a facilitated workshop, surveys and online consultation, and an external stakeholder roundtable event.

Through this process we refreshed our vision and mission statements to those stated above, to better reflect our all-age delivery while not losing our focus on young people. We adopted a new core value of 'Inclusive' – proposed by both staff and service users, and we updated our strategic priorities.

Recognising that digital is now a fundamental part of how we operate, we embedded digital transformation across our plan. A new strategic priority of *Fighting Stigma* was introduced in response to our staff and service users' desire for Brook to have a wider impact and to use our expertise to influence others, and the growing need for Brook to be a loud voice in defending rights that are increasingly under attack.

Our four strategic priorities for 2023-2026 are:

- **Challenging Inequality:** We are dedicated to broadening our offer by providing a range of support that addresses multiple interconnected and complex needs. We will amplify the voices of those most impacted by inequality informed by data, research and the participation of those with lived experience. Key to this will be collaboration with the experts and organisations that know these communities best, sharing knowledge and expertise to deliver equitable solutions with maximum impact for as many people as possible.
- **Increasing Accessibility:** It is not enough that services are accessible. Those who need them must feel safe, represented and welcomed. We will work to increase understanding of sexual health and wider wellbeing services, and challenge the stigmas that can prevent access. The voices of our service users, and those we are yet to reach, are critical to ensuring that our services are accessible to those who need them the most.
- **Fighting Stigma:** We will fearlessly stand up and shout loudly about issues others may consider too risky or taboo. We will evidence the harm caused by stigma, sharing real stories to show how the lives of young people and other communities are affected. We will use our platform to speak with authority and confidence, driven always by evidence, research, data and the voice of service users. We will challenge damaging narratives and model an open, inclusive, kind and positive approach.
- **Driving Innovation:** We continue to push boundaries and innovate to expand our reach and our services. We know that good sexual health and good mental health are inextricably linked. For as long as Brook has existed, young people have asked us for support with their wider wellbeing. Our robust safeguarding work evidences an alarming increase in unmet mental health and wellbeing needs at a time when the mental health system is unable to respond. Brook will pioneer new early intervention mental health and suicide prevention services for young people, with a range of support accessible from an organisation that young people already know and trust.

These strategic priorities are supported by strategic objectives. The strategy is published on our website: <https://www.brook.org.uk/about-brook/our-strategy/>

Our annual business plan details the performance indicators, targets and responsibilities associated with each objective, through which we set out to achieve our priorities.

ASSESSING OUR SUCCESS AND IMPACT

We measure our success through a Key Performance Indicator framework. Progress against each of our business plan measures and a RAG rated report of delivery against our Key Performance Indicators is reported quarterly to the Executive Team and to the board of trustees every six months.

We utilise robust data collection processes to quickly adapt to the evolving needs of our service users, enabling us to identify national and regional trends and develop innovative solutions to protect the most vulnerable. Our systemic collection of feedback through the independent digital platform iWantGreatCare has been

highlighted by the General Medical Council as a positive example of how to gather continuous and meaningful patient feedback.

In 2022/23 we collected 14,899 feedback reviews from our service users:

- 98.69% of clients rated our clinical services very good or good.
- Treating clients with dignity and respect was rated 4.96 out of 5.
- The ability of our clinical staff to provide timely information about care and treatment was rated 4.94 out of 5.
- Involving clients appropriately in decisions made about their health was rated 4.95 out of 5.
- 81% of young people reported positive change in their knowledge of sexual health and relationships.
- 96% of professionals rated our training services very good or good.

VOLUNTEERING AND PARTICIPATION

Our national Participation Forums were established in February 2022. The Forums offer continuous support and consultation to strengthen Brook's offer to our service users.

In their first year, the 50 members from across the UK have:

- Supported Brook's digital team to test out new digital tools;
- Worked with Brook's policy team to discuss advocacy ideas;
- Supported the design of grant applications;
- Produced content for Brook campaigns including Sexual Health Week.

Three members of our national participation Forums have joined our new Participation Committee, working alongside Brook trustees and external expert advisors to oversee the impact of Brook's participation work and make recommendations to the Board of Trustees on service user voice.

This year we established four local forums:

- Brook's Professional Participation Forum: 10 professionals from England and Scotland who work with children, young people and adults reviewed and improved our mandatory RSE training offer;
- The Manchester College Local Forum: 15 young people with Special Educational Needs (SEN) explored how Brook's services for young people with SEN could be improved;
- The Wirral Local Forum: 8 young people who identify as LGBT+ reviewed Brook's gender and sexuality KS3 and KS4 education resources;

- Brook's CAMISH Participation Forum: Young people aged 17-21 in Camden and Islington focussed on the promotion of the local condom distribution scheme.

We were honoured to receive the Queen Elizabeth II Platinum Jubilee Volunteer Award in recognition of our outstanding work empowering and supporting young people. These one-off awards were set up to commemorate Queen Elizabeth II's Platinum Jubilee and to recognise charities working with volunteers to provide 16-25 year olds with skills and opportunities. Brook is one of only 20 charities chosen to receive the award, which were personally approved by His Majesty the King.

ACHIEVEMENTS AND PERFORMANCE

SIGNIFICANT CHARITABLE ACTIVITIES UNDERTAKEN

Each year we assess our progress against our strategic aims. Further details are available in our Success Report, published on our website. Key highlights include:

- In July 2022, we launched our new young people's services in Camden and Islington. In partnership with Central and North West London NHS Foundation Trust, we are providing free sexual health and wellbeing services to under 25s in the London Boroughs of Camden & Islington as well as RSE support for professionals.
- Our life course approach to sexual and reproductive health is now firmly embedded in our strategic direction. Thanks to funding from the Department of Health and Social Care, we are delivering an innovative menopause support programme in Cornwall aimed at women and those experiencing the menopause with a specific focus on the impact on their working life.
- We allocated core capital funding to design and develop new clinical premises in partnership with Southend Council. This new shopping centre based clinic, launched in July 2023, offers innovative sexual health, education and wellbeing services for the local community.
- To help tackle widespread sexual harassment in schools, we conducted user research on behalf of the Department for Education to inform new guidance that will support RSHE delivery, consulting 180 teachers and schools.
- We worked with Scouts and Girlguiding to develop a suite of educational resources to help young people prepare for navigating relationships at their World Jamboree in South Korea, as well as in their home lives. 40,000 young people aged between 14-17 attended the event and benefitted from our high quality RSE.
- We adapted our My Life programme to specifically focus on supporting young people to build mental health literacy. The programme supports young people to develop an understanding of what it means to have positive mental health, normalises and destigmatises experiencing mental health difficulties, equips young people to label and manage their feelings and understand when and how to seek support.

- In Southend-on-Sea and the London Boroughs of Barnet, Lambeth, Southwark and Lewisham, we deliver HIV prevention programmes aimed at combatting stigma, normalising testing and reducing late diagnosis. This provision combines face-to-face community-based outreach with digital health promotion campaigns and in 2022/23 we reached more than 54,700 people.
- We were awarded a grant from the National Lottery Community Fund to improve pornography education in Wales for young people and professionals. We worked with over 80 young people in 7 schools across Rhondda Cynon Taff and Cardiff to understand how young people want to be taught about pornography. Thanks to their feedback, we updated and improved our pornography education offer.
- The theme for Sexual Health Week 2022 was Breaking Barriers. Supported by our headline sponsors, Pasante and MindWave, we amplified the voices of those who face access barriers and shone a light on the important work that Brook, partners and sector experts are doing to address health inequalities.
- In March 2023, we joined forces with Lil-Lets to deliver the Big Period Lesson Live. Aimed at years 6 and 7, the 60-minute lesson supported young people to better understand puberty, body changes and periods. 57,600 teachers and students tuned in to the live broadcast, from more than 650 schools.
- Building on the successful launch of Brook's Digital Front Door – an innovative, user-led online platform that empowers our service users to take control of their sexual health and wellbeing – 22/23 saw us win our first digital home testing contract in Tameside, Trafford and Stockport as well as extending this functionality as part of our existing Dudley and Manchester services.
- Brook Learn is our bespoke digital learning platform for professionals, with 30,780 registered users from over 300 local authority areas. Our latest Brook Learn course, Introduction to RSE, had 1,200 registrations in the first 12 months with 92% rating it as 'good' or 'very good'.
- In our commitment to digital accessibility, we strive for compliance with the Web Content Accessibility Guidelines (WCAG) 2.0 across our entire digital estate. We are proud to have met our 22/23 target of 80% compliance on brook.org.uk.
- Through our annual consultation we engaged neurodivergent and neurodiverse young people aged 16-25 years to gain insight on the ways they might choose to access a Brook service. The anonymous findings from this consultation will help us to shape and improve Brook's clinical services for neurodivergent and neurodiverse young people.
- Through our 2022/23 small grants programme we distributed £50,000 to local community-based projects that improve the wellbeing of neurodivergent young people.
- Brook is committed to being a mentally healthy organisation. In February 2022, we ran a wellbeing conference for Brook staff with a programme of expert talks on the menopause, financial health, nutrition and guided relaxation opportunities.

- As part of our commitment to staff development, we have increased the number of Faculty Registered Trainers across the organisation, expanding our capacity to upskill our own clinical team. We have also updated our contraception and sexual health nurse-in-training programme, and in March 2023 we began delivery of the STI Foundation theory course.
- In addition to our Queen Elizabeth II Platinum Jubilee Volunteer Award detailed above, Brook was delighted to receive the following awards during 2022/23:
 - Stonewall Workplace Equality Index Silver Award which recognises exceptional employers who are committed to supporting their LGBT+ staff and customers;
 - The I Want Great Care Certificate of Excellence 2023 in recognition of outstanding care and positive reviews from our services users;
 - A Bronze Lion award at Cannes Lions International Festival of Creativity 2022 for our #StopCyberflashing campaign, devised in partnership with creative advertising agency Grey;
 - Best Partnership at the Performance Marketing Awards for our campaign to raise awareness of STIs and testing with The London Dungeon;
 - LGBT Alliance Awards (nomination) for our positive impact on LGBT health in Teesside.

ACHIEVEMENT AGAINST OBJECTIVES

- 1.43 million people helped through our frontline services.
- 126,368 young people supported through our education and wellbeing work.
- 34,330 people supported by our all-age clinical services.
- 19,204 people helped through outreach in local communities.
- 66% of our clinical clients aged under 25.
- 60% of our clinical clients accessed digital services.
- 73,260 people attended our Big RSE Lessons Live.
- 693 service users engaged in participation opportunities.
- 68% of clinical clients from the top 40% most deprived communities.

FINANCIAL REVIEW

FINANCIAL POSITION AT YEAR END

Our accounts for 2022/23 are presented on pages 23 to 38. Our income for the year totalled £13,032,700 (2022: £12,970,423), comprising £12,621,376 (2022: £12,395,903) unrestricted income and £411,324 (2022: £574,520) restricted income.

Our expenditure for the period totalled £12,939,887 (2022: £12,264,992), comprising £12,519,717 (2022: £11,669,948) unrestricted expenditure and £420,170 (2022: £595,044) restricted expenditure. This resulted in a net movement of funds of £92,813 (2022: £705,431).

PRINCIPAL FUNDING SOURCES

Brook is primarily funded by:

1. Local Authorities: £7,482,841
2. Clinical Commissioning Groups / Integrated Care Boards¹: £4,308,727
3. Charitable foundations: £437,324
4. Corporate sources: £129,750
5. Commercial trading: £659,475

Brook's services are commissioned by local authorities as part of their Public Health responsibilities. These funds enable the majority of our charitable activities including our clinical services. We seek grants, sponsorships and donations, and earn income by selling services and resources to enable non-commissioned activity, including our online information and support, participation activities, campaigning and advocacy, and investment in service development.

SIGNIFICANT EVENTS THAT HAVE AFFECTED FINANCIAL PERFORMANCE

In August 2022 we completed the lease for our new clinical hub in Southend-on-Sea. Located in the Victoria Shopping Centre, we have invested in a bespoke fit-out that provides our service users with a safe, welcoming environment that puts their needs first. The new premises allows us to relocate and integrate staff teams working across two temporary shared locations and provides security of tenure as well as brand visibility. The one-off capital investment, with support from Southend-on-Sea City Council, totals £425,000.

Recognising the challenges faced by the increasing cost of living, we chose to invest in our staff pay and conditions, undertaking salary benchmarking, implementing a 3% cost of living award, and bringing forward implementation of the increase in the Real Living Wage. Additionally, we made one-off cost of living awards to staff in salary bands 1-3, and provided a one-off fuel allowance payment for staff regularly claiming mileage for travel on Brook business. The total investment in 2022/23 was £453,500.

In December 2022 we were awarded a new 5 year contract with Buckinghamshire Council for the delivery of health promotion and outreach services in partnership with Positively UK and Spectra CIC. Mobilisation of this £600k pa contract commenced in 2022/23 and the service launched in April 2023. In May 2023, we successfully tendered for a new integrated sexual health services contract with Dudley Metropolitan Borough Council. This 3 year, £1.7m pa contract will

¹ Integrated Care Boards (ICBs) replaced Clinical Commissioning Groups (CCGs) in the NHS in England from 1 July 2022

commence in November 2023 and will be Brook's fourth all-age clinical service, alongside our services in Cornwall, Blackburn with Darwen and Southend-on-Sea.

INVESTMENTS

Brook does not hold material financial investments. We have clear procedures for the investments of funds, with clear approval and authority limits. We assess the ethical acceptability of any proposed investment in terms of its fit with Brook's objectives, policies and values, and the potential for any actual or perceived conflict of interest.

KEY RISKS AND UNCERTAINTIES

The Executive Team records the organisation's strategic risks in Brook's strategic risk register, which is reviewed quarterly and reported to the Risk, Finance & Audit Committee and the Board every six months. As at March 2023, there were two red rated risks on our strategic risk register:

- Failure in clinical delivery or clinical governance results in harm to a service user.
- Inadequate ICT systems adversely affect service delivery, efficiency and information governance.

One risk that had been rated red in March 2022 – Capacity issues associated with challenges in clinical recruitment – was sufficiently mitigated to be downgraded to an amber rating in December 2022.

Mitigating actions are monitored by the Executive Team and Board. Mitigations relating to the red-rated risks include:

- Development of the clinical staff quarterly review process built around the CQC lines of enquiry;
- Review of clinical governance systems including mechanisms for operational and clinical audits, and review of PGD systems and processes;
- Development of a new three-year ICT strategy and one-year action plan;
- Completion of ICT actions identified through independent penetration testing and Cyber Essentials Plus certification.

COVID-19

The COVID-19 pandemic was added to the strategic risk register in 2020/21. Originally rated red, the risk rating was reduced to green in March 2022, reflecting that our business plan and financial projections for the year were no longer significantly negatively impacted and the risk was mitigated and well managed. The risk was relegated from the strategic risk register in June 2022.

PLANS FOR FUTURE PERIODS

Our annual business plan for 2023/24 sets out the activities that we will undertake in the first year of our new strategic plan. All of the activity within the plan contributes to our strategic priorities. During 2023/24 we will:

- **Challenge inequality** by working directly with marginalised communities to address the causes of health inequalities, broadening the use of our spaces to address multiple needs, and fighting for inclusive RSE as a universal right.
- **Increase accessibility** by working in partnership to grow our reach and expand into new geographic areas, dismantling barriers to access, and expanding our digital tools.
- **Fight stigma** by speaking out on sector issues and their impact, leading research into the links between sexual and mental health, and developing resources that enable others to address misinformation.
- **Drive innovation** by expanding our provision for adults, developing new mental health and suicide prevention offers, and developing new income streams to fund innovation.

Our business plan for 2023/24 aims to continue our process of digital transformation, with digital innovation now fully embedded as integral to the delivery of each of our strategic priorities. It also highlights the importance of continued investment in our people and our internal infrastructure to enable the services we provide to be the best they can possibly be.

PENSION LIABILITIES

The charity has a potential liability to the Pensions Trust (see Note 20). The present value at 31 March 2023 was £1,319 (2022: £2,068). In addition, Brook pays into a stakeholder scheme on behalf of its other employees.

RESERVES

Brook's Managing Resources Pillar Policy states:

We will maintain a minimum level of unrestricted reserves equivalent to three months total operating costs, subject to regular review to ensure the policy remains appropriate to the organisation's development.

The Reserves Policy was most recently reviewed and updated in November 2022.

RESERVES HELD

At 31 March 2023, Brook held £2,564,760 (2022: £2,471,947) total funds in reserve, as set out in note 15. Of these funds:

- £188,334 are restricted and not available for general purposes;
- £1,850,797 are for specific purposes, as set out in note 16;

- £525,629 are available as free reserves.

Three months' operating costs, and therefore our minimum level of unrestricted reserves is £2,550,000. Such minimum reserves provide a temporary buffer against planned and unplanned peaks and troughs of income and expenditure and mitigate financial risk.

At £2,376,426 our unrestricted reserves level is below this minimum threshold. We have implemented a number of cost saving and other initiatives as part of a wider multi-year plan to reshape the charity's operations and deliver further surpluses in the future. It is expected that the charity will have unrestricted reserves above the minimum level by 2024/25.

GOING CONCERN

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are the directors of Brook for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and have chosen to adopt United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees report on pages 1 to 18 was approved and signed on behalf of the trustees:

Signature: 

Dame Sally Dicketts, Chair of the Board of Trustees

Date: 30 November 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BROOK YOUNG PEOPLE

OPINION

We have audited the financial statements of Brook Young People for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of 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 2023 and of the charitable company's net movement in funds, including the 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 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the Trustees' Annual 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' Annual Report have 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company 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 FOR THE FINANCIAL STATEMENTS

As explained more fully in the trustees' responsibilities statement set out on page 18, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 charitable company'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:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Care Quality Commission and safeguarding regulations, GDPR, health and safety regulations and employment law and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011, and tax regulations.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: 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, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 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.



Lee Stokes (Senior Statutory Auditor)

For and on behalf of Haysmacintyre LLP, Statutory Auditor
10 Queen Street Place, London, EC4R 1AG

Date: 07 December 2023

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income					
Donations & legacies		12,482	-	12,482	35,005
Grants	2	26,000	411,324	437,324	575,420
Income from charitable activities					
Improving sexual health	3	12,554,704	-	12,554,704	12,305,748
Other income		28,190	-	28,190	54,250
Total income		12,621,376	411,324	13,032,700	12,970,423
Expenditure					
Costs of raising funds					
Fundraising		16,392	-	16,392	3,677
Cost of charitable activities					
Improving sexual health		12,503,325	420,170	12,923,495	12,261,315
Total expenditure	4	12,519,717	420,170	12,939,887	12,264,992
Net Income / (expenditure)		101,659	(8,846)	92,813	705,431
Net movement in funds for the year		101,659	(8,846)	92,813	705,431
Balance brought forward at 1 April 2022		2,274,767	197,180	2,471,947	1,766,516
Balance carried forward at 31 March 2023	15 16	2,376,426	188,334	2,564,760	2,471,947

There were no gains or losses in the period other than as above. All activities are continuing and are within the Charity's objects. The notes on pages 26 to 38 form part of these financial statements.

BALANCE SHEET

As at 31 March 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	9		1,853,294		1,125,993
Total fixed assets			1,853,294		1,125,993
Current assets					
Stocks	10	174,755		160,679	
Debtors	11	897,809		1,355,710	
Cash at bank and in hand		958,546		1,254,991	
Total current assets		2,031,110		2,771,380	
Creditors: amounts falling due within one year	12	(1,318,325)		(1,411,122)	
Net current assets			712,785		1,360,258
Total assets less current liabilities			2,566,079		2,486,251
Creditors: amounts falling due after one year	13		-		(12,236)
Provision for pension deficit	20		(1,319)		(2,068)
Net assets			2,564,760		2,471,947
Funds					
Restricted funds	15		188,334		197,180
Unrestricted funds					
General funds	16		525,629		1,170,954
Designated funds	16		1,850,797		1,103,813
Total funds	17		2,564,760		2,471,947

The notes on pages 26 to 38 form part of these financial statements.

The financial statements were approved by the board of trustees on _____ 2023 and were signed on its behalf by:

Signature: 

Dame Sally Dicketts, Chair of the Board of Trustees

Date: 30 November 2023

Company number: 2466940

CASH FLOW STATEMENT

For the year ended 31 March 2023

	Notes	2023 £	2022 £
Net cash outflow from operating activities	a	849,154	538,802
Cash flows from investing activities and deconsolidation	b	(1,110,821)	(464,616)
Cash flows from financing activities	c	(34,778)	(332,195)
Change in cash and cash equivalents		(296,445)	(258,009)
Cash and cash equivalents at the start of the period		1,254,991	1,513,000
Cash and cash equivalents at the end of the period	19	958,546	1,254,991

Notes to the cash flow statement	2023 £	2022 £
a. Reconciliation of net cash outflow from operating activities		
Net income	92,813	705,431
Depreciation charges on fixed assets	382,770	278,696
(Increase)/decrease in stocks	(14,075)	(20,791)
(Increase)/decrease in debtors	457,901	(708,508)
Increase in creditors	(70,255)	283,974
Net cash outflow from operating activities	849,154	538,802
b. Cash flows from investing activities and deconsolidation		
Purchase of property, plant and equipment	(1,110,072)	(455,947)
Provision for pension deficit and other reserve movement	(749)	(8,669)
Cash flow from investing activities and deconsolidation	(1,110,821)	(464,616)
c. Cash flows from financing activities		
Cash element of bank loan repayments	(34,778)	(332,195)
Cash flow from financing activities	(34,778)	(332,195)

The notes on pages 26 to 38 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

1. ACCOUNTING POLICIES

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

1.1 BASIS OF ACCOUNTING

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (SORP 2015) (Second Edition, effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, and there is a rigorous 3 year strategic plan in place to continue to achieve a surplus position each year.

1.1.1 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods where necessary.

1.2 INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

The charity has no legacy income.

Grants are recognised in the statement of financial activities in the year in which the charity has entitlement to the income, the amount of income receivable can be measured reliably and there is probability of receipt.

Gifts in kind, including investments, are recognised at their market value on receipt.

1.3 EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is charged on an accruals 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 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. As the charity has only one charitable activity being *'improving the sexual health of young people and those most vulnerable to sexual ill-health'* all governance costs have been allocated to this.

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

- Charitable activities comprise expenditure related to the charitable objectives;
- Costs of raising funds comprise expenditure related to fundraising activities and related publicity;
- Governance costs comprise expenditure relating to the governance of the charity.

1.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Fixed assets costing more than £1,000 are capitalised and depreciated over their estimated useful lives, starting from the first month after capitalisation:

Freehold property	2% straight line
Leasehold property	period of the lease
Improvement to leasehold property	period of the lease
Computer equipment	25% straight line
Fixtures, fittings and equipment	20% straight line
Digital assets	33% straight line

1.6 STOCKS AND CONSUMABLES

Stocks are stated at the lower of cost and net realisable value. Consumable items for use in the clinics have been valued at cost as represented by the invoiced value and are included in stock values.

1.7 DEBTORS AND CREDITORS

Short term debtors are measured at transaction price, less any impairment and short term creditors are measured at the transaction price.

1.8 TAXATION

The charity is exempt from corporation tax on its charitable activities.

1.9 OPERATING LEASES

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

1.10 PENSION SCHEME

The charity contributes to the personal schemes of certain employees. All such pension schemes are defined contribution schemes. The pension cost represents contributions payable by the company during the period.

Brook auto enrolled its staff in August 2015 into the Legal & General Worksave Pension Plan, scheme number Gf87785001.

Brook also contributes to the Pensions Trust's Growth Plan (The Plan). The Plan is funded and is not contracted-out of the State scheme. The scheme is classified as a multi-employer defined benefit scheme where the share of assets and liabilities attributable to each member cannot be accurately quantified. As such contributions relating to current service are accounted for as they fall due but the commitment to make additional contributions in respect of past service deficit are accounted for once the commitment can be quantified. Contributions to both of these plans are accounted for as they fall due.

1.11 FUNDS

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

1.12 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments 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.

2. INCOME FROM GRANTS

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Other grants	26,000	411,324	437,324	575,420
Total grants	26,000	411,324	437,324	575,420

	Unrestricted funds £	Restricted funds £	Total 2022 £
Comparative figures			
Other grants	1,000	574,420	575,420
Total grants	1,000	574,420	575,420

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
CCG/ICB funding	4,308,727	-	4,308,727	4,588,322
Local Authority funding	7,482,841	-	7,482,841	6,916,073
Trusts & Corporates	129,750	-	129,750	100,271
Education sales	587,636	-	587,636	656,970
Other income	45,750	-	45,750	44,112
Total charitable activities	12,554,704	-	12,554,704	12,305,748

	Unrestricted funds £	Restricted funds £	Total 2022 £
Comparative figures			
CCG/ICB funding	4,588,322	-	4,588,322
Local Authority funding	6,916,073	-	6,916,073
Trusts & Corporates	100,271	-	100,271
Education sales	656,970	-	656,970
Other income	44,112	-	44,112
Total charitable activities	12,305,748	-	12,305,748

4. TOTAL EXPENDITURE

The charity has one charitable activity, being 'improving the sexual health of young people and those most vulnerable to sexual ill health'. Costs are allocated to it as follows:

	Direct costs £	Support costs £	Total 2023 £	Total 2022 £
Staff related costs	7,117,438	631,841	7,749,279	7,114,912
Clinical costs	2,652,899	-	2,652,899	2,385,614
Depreciation	356,476	26,294	382,770	278,697
Premises and IT	1,432,640	171,788	1,604,428	1,783,859
Other operational costs	183,300	-	183,300	157,991
Administration	-	367,211	367,211	543,919
Total expenditure	11,742,753	1,197,134	12,939,887	12,264,992

Comparative figures	Direct costs £	Support costs £	Total 2022 £
Staff related costs	6,534,850	580,062	7,114,912
Clinical costs	2,385,614	-	2,385,614
Depreciation	259,552	19,145	278,697
Premises and IT	1,592,860	190,999	1,783,859
Other operational costs	157,991	-	157,991
Administration	-	543,919	543,919
Total expenditure	10,930,867	1,334,125	12,264,992

5. GOVERNANCE COSTS

	2023 £	2022 £
Trustees' expenses	1,651	323
Audit	23,970	25,740
Legal fees	16,402	17,052
Total governance costs	42,023	43,115

6. STAFF COSTS

	2023 No.	2022 No.
Average number employed	233	245

The aggregate payroll costs of these persons were as follows:

	2023 £	2022 £
Salaries	6,420,405	5,936,733
Social security costs	683,452	563,326
Pension costs	268,485	253,938
Other costs, including recruitment, training, temporary staff and consultants	146,920	136,492
Total staff costs	7,519,262	6,890,489

The number of employees earning in excess of £60,000 was as follows:

	2023 No.	2022 No.
£60,000 - £70,000	3	3
£70,000 - £80,000	1	1
£80,000 - £90,000	2	1
£90,000 - £100,000	-	2
£100,000 - £110,000	2	-
£120,000 - £130,000	-	1
£130,000 - £140,000	1	-
£150,000 - £160,000	-	1
£180,000 - £190,000	1	-

The organisation considers the Key Management Personnel to be the senior management as referred to in the Trustees' Annual Report. Total remuneration of this group in the year was £721,216 (2022: £808,821), which included employers pension costs of £10,397 (2022: £10,482). During the year the charity incurred redundancy costs totalling £6,173 (2022: £47,860).

7. TRUSTEES REMUNERATION AND EXPENSES

None of the trustees of the charity received any remuneration from the charity for their services as trustees (2022: £nil).

During the period, trustees were reimbursed for travelling expenses incurred in attending meetings and other expenses incurred on the charity's behalf, totalling £1,651 (2022: £323).

8. NET INCOME / (EXPENDITURE)

Net income / (expenditure) for the period is stated after charging:

	Total 2023 £	Total 2022 £
Auditors' fee	23,970	25,740
Operating leases – land and buildings	545,180	584,914
Operating leases – other	20,433	26,753
Depreciation and loss on disposal of fixed assets	382,770	278,696

9. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold property & improvements £	Furniture computers equipment £	Total £
Cost				
As at 01 April 2022	513,831	2,778,727	2,115,708	5,408,266
Additions	-	567,823	542,249	1,110,072
As at 31 March 2023	513,831	3,346,550	2,657,957	6,518,338
Depreciation				
As at 01 April 2022	348,741	2,417,190	1,516,343	4,282,274
Charge for the year	14,000	122,488	246,282	382,770
As at 31 March 2023	362,741	2,539,678	1,762,625	4,665,044
Net book value				
As at 31 March 2023	151,090	806,872	895,332	1,853,294
As at 31 March 2022	165,090	361,537	599,366	1,125,993

10. STOCK AND WORK IN PROGRESS

	2023 £	2022 £
Publications & consumables	174,755	160,679
Total	174,755	160,679

11. DEBTORS

	2023 £	2022 £
Trade debtors	426,987	972,150
Prepayments and accrued income	420,615	340,431
Other debtors	50,207	43,129
Total	897,809	1,355,710

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Amounts falling due within one year:

	2023 £	2022 £
Trade creditors	978,456	687,015
Social security and other taxes	167,241	147,794
Accruals and deferred income	146,863	529,404
Loans	12,315	34,857
Other creditors	13,450	12,052
Total	1,318,325	1,411,122

Accruals and deferred income includes £48,367 (2022: £336,740) of income that was deferred to a future year in line with when the related work is carried out. All deferred income as at 31 March 2022 was released to the SOFA during the year.

13. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

Amounts falling due after more than one year:

	2023 £	2022 £
Loans	-	12,236
Total	-	12,236

14. OPERATING LEASES

	2023 Land & buildings £	2023 Other £	2022 Land & buildings £	2022 Other £
Leases expiring				
Within one year	517,471	20,433	425,381	20,433
Within 2-5 years	448,598	61,298	498,338	81,731
Over five years	-	-	35,704	-
Total commitment	966,069	81,731	959,423	102,164

15. RESTRICTED FUNDS

	Balance 01/04/22 £	Income £	Expenditure £	Acquisition / transfers £	Balance 31/03/23 £
Restricted assets	197,180	-	(19,681)	-	177,499
Restricted projects	-	411,324	(400,489)	-	10,835
Total	197,180	411,324	(420,170)	-	188,334

Comparative figures	Balance 01/04/21 £	Income £	Expenditure £	Acquisition / transfers £	Balance 31/03/22 £
Restricted assets	217,704	-	(20,524)	-	197,180
Restricted projects	-	574,520	(574,520)	-	-
Total	217,704	574,520	(595,044)	-	197,180

Restricted assets are linked to specific properties whose future use is limited by covenants. Restricted projects are summarised in more detail below.

Restricted projects (summarised below) represent funds given to the charity for specific purposes. Any unspent at the yearend are carried forward.

Restricted projects	Balance 01/04/22 £	Income £	Expenditure £	Additions / transfers £	Balance 31/03/23 £
Peter Sowerby Foundation	-	75,000	(75,000)	-	-
The Charles Wolfson Charitable Trust	-	25,000	(25,000)	-	-
The Sackler Trust	-	15,000	(15,000)	-	-
Cornwall Council – DHSG Grant	-	133,224	(133,224)	-	-
National Lottery	-	9,927	(9,927)	-	-
Dutchy Health Grant	-	2,941	(2,941)	-	-
Southend Council – Victoria Centre	-	82,700	(82,700)	-	-
London School of Hygiene and Tropical Medicine	-	2,500	(2,500)	-	-
Safelives	-	24,015	(24,015)	-	-
John James Bristol Foundation	-	5,000	(5,000)	-	-
Masonic Charitable Grant	-	32,017	(21,182)	-	10,835
University of Birmingham	-	4,000	(4,000)	-	-
Total	-	411,324	(400,489)	-	10,835

16. UNRESTRICTED FUNDS

	Balance 01/04/22 £	Income £	Expenditure £	Additions / transfers £	Balance 31/03/23 £
Unrestricted funds	1,170,954	12,621,376	(12,156,627)	(1,110,072)	525,631
Designated funds					
Fixed assets funds	928,813	-	(363,070)	1,110,072	1,675,795
Dilapidations funds	175,000	-	-	-	175,000
Total	2,274,767	12,621,376	(12,519,717)	-	2,376,426

Designated funds have been created to represent the net book value of unrestricted fixed assets and an approximation of dilapidations owed on premises. All other funds are classified as general funds.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term creditors £	Total 2023 £
Restricted funds	177,499	10,835	-	188,334
General funds	-	526,950	(1,319)	525,631
Designated funds	1,675,795	175,000	-	1,850,795
Total	1,853,294	712,785	(1,319)	2,564,760

Comparative figures	Tangible fixed assets £	Net current assets £	Long term creditors £	Total 2022 £
Restricted funds	197,180	-	-	197,180
General funds	-	1,185,258	(14,304)	1,170,954
Designated funds	928,813	175,000	-	1,103,813
Total	1,125,993	1,360,258	(14,304)	2,471,947

18. CONTINGENT LIABILITIES

Four of the properties owned by Brook were purchased with the assistance of public authorities. If Brook stops using the property for the intended purpose an amount is potentially repayable. The properties are regularly valued in order to assess the potential liability if any of the properties were sold or stopped being used. For three of the properties the potential liability would be based on a percentage of the future sale proceeds; these range from 81% to 100%. For the fourth property the liability is the repayment of the grants received or a relevant proportion of the sales value if higher. As the potential future sales values are unknown it is not possible to calculate the expected sales proceeds, and therefore the total potential liability. All four properties have been used for many years, and there is no indication or intention that Brook will cease carrying out its charitable activities at any of the locations.

19. ANALYSIS OF CHANGE IN NET DEBT

	1 April 2022 £	Cash flows £	Other non-cash changes £	31 March 2023 £
Cash and cash equivalents				
Cash	1,254,991	(296,445)	-	958,546
	1,254,991	(296,445)	-	958,546
Borrowings				
Debt due within one year	(34,857)	34,778	(12,236)	(12,315)
Debt due after one year	(12,236)	-	12,236	-
	(47,093)	34,778	-	(12,315)
Total commitment	1,207,898	(261,667)	-	946,231

20. PENSIONS

The company participates in the Pensions Trust Growth plan on behalf of some long-serving employees, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions	
From 1 April 2016 to 30 September 2025	£12,945,440 per annum (payable monthly and increasing by 3% each on 1 st April)
From 1 April 2016 to 30 September 2028	£54,560 per annum (payable monthly and increasing by 3% each on 1 st April)
From 1 April 2019 to 31 January 2025	£11,243,000 per annum (payable monthly and increasing by 3% each on 1 st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

20.1 PRESENT VALUES OF PROVISION

	31 March 2023 £	31 March 2022 £	31 March 2021 £
Present value of provision	1,319	2,068	10,737

20.2 RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period ending 31 March 2023 £	Period ending 31 March 2022 £
Provision at start of period	2,068	10,737
Unwinding of the discount factor (interest expense)	40	50
Deficit contribution paid	(754)	(4,358)
Remeasurements – impact of any change in assumptions	(35)	(4,361)
Provision at end of period	1,319	2,068

20.3 ASSUMPTIONS

	31 March 2023 % per annum	31 March 2022 % per annum	31 March 2021 % per annum
Rate of discount	5.52	2.35	0.66

21. COMPARATIVE INFORMATION

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the income and expenditure account)

For the year ended 31 March 2022

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income from			
Donations & legacies	34,905	100	35,005
Grants	1,000	574,420	575,420
Income from charitable activities			
Improving sexual health	12,305,748	-	12,305,748
Other income	54,250	-	54,250
Total income	12,395,903	574,520	12,970,423
Expenditure			
Costs of raising funds			
Fundraising	3,677	-	3,677
Cost of charitable activities			
Improving sexual health	11,666,271	595,044	12,261,315
Total expenditure	11,669,948	595,044	12,264,992
Net income / (expenditure)	725,995	(20,524)	705,431
Net movement in funds for the year	725,995	(20,524)	705,431
Balance brought forward at 1 April 2021	1,548,812	217,704	1,766,516
Balance carried forward at 31 March 2022	2,274,767	197,180	2,471,947

BROOK YOUNG PEOPLE

England & Wales - Charity number 703015

Accounts

Brook Young People

Report of the trustees and financial statements for
the year ended 31 March 2022

Contents

Trustees' Annual Report

Administrative details.....	2
Introduction.....	4
Structure, Governance and Management.....	4
Public benefit disclosure.....	6
Objectives and activities.....	6
Volunteering and participation.....	8
Achievements and performance.....	8
Financial review.....	10
Investments.....	11
Key risks and uncertainties.....	11
Plans for future periods.....	11
Pension liabilities.....	12
Reserves.....	12
Going concern.....	13
Statement of trustees' responsibilities.....	14
Independent auditor's report to the members of Brook Young People.....	15

Financial Statements

Statement of financial activities.....	19
Balance sheet.....	20
Cash flow statement.....	21
Notes to the financial statements.....	22-34

Administrative details

Charity name	Brook Young People
Trading name	Brook
Registration	Limited Company registered in England and Wales no. 2466940 Charity registered in England and Wales no. 703015 Charity registered with the Office of the Scottish Charity Regulator no. SC045788
Registered office	Penhaligon House, Green Street, Truro, TR1 2LH
Chief Executive	Helen Marshall
Company Secretary	Sally Hutchings
Auditors	Haysmacintyre LLP 10 Queen Street Place, London, EC4R 1AG
Bankers	Lloyds Bank 1 st floor, 5 St Paul's Square, Liverpool, L3 9SJ
Solicitors	Penningtons Manches LLP 125 Wood Street, London, EC2V 7AW

Trustees

The following people have been trustees (and directors as defined by the Companies Act 2006) during the period and up to the date of signing:

Scott Bennett (Chair)

David Clark *(resigned 31/03/2022)*

Clare Daly *(appointed 9/08/2021)*

Maxine Evans (Deputy Chair)

Pamela Leonce

Chris Martin

Peter Roscrow *(appointed 21/09/2022)*

Laura Russell *(resigned 22/09/2021)*

Tim Tod

Leon Ward *(resigned 24/11/2021)*

Senior Management

At the date of this report, the Executive Team comprises:

Helen Marshall, Chief Executive

Jo Oxlade, Deputy Chief Executive

Dougie Boyd, Director of Education & Wellbeing

Anita Harris, Director of Clinical Operations

Laura Hamzic, Director of Digital & Communications

Sally Hutchings, Director of Business Support

Simon Theobald, Director of Finance

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 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. (SORP 2015) (Second Edition, effective 1 January 2019).

Structure, Governance and Management

Company structure and ownership

During 2021/22 Brook Young People (Brook) had one subsidiary charity – Brook Scotland (company no. SC159534; charity no. SC023964) which is currently dormant.

Governing document and constitution

Brook is constituted as a limited company and is a registered charity. Brook is governed by its Articles of Association, which were last reviewed and updated in July 2020. The business of the charity is managed by the board of trustees.

The board of trustees

The composition of the Brook board is skills-led. All trustees are appointed by the board, and Brook's members are the same group of people as its trustees.

The Articles of Association allow any person who is willing to act as a trustee, accepts membership of the charity, and who is not disqualified from acting as a trustee or a company director to be appointed as a trustee by a decision of the Board.

The board consists of a minimum of six and a maximum of fifteen trustees and meets formally at least four times per year. Trustees serve for fixed terms of three years unless they cease to be a trustee during this period. Trustees are eligible for re-appointment for a second term by the board with the maximum period of office being two terms, with the exception of the Chair who may be reappointed for a third term in exceptional circumstances. The Chair may extend the second term of any trustee by one additional year in order to achieve a stable retirement cycle of trustees.

The board may co-opt up to three additional trustees who hold office for a period of 12 months and who may be co-opted up to three times. At the time of this report, there were no co-opted trustees.

Induction and training of trustees

Potential trustees are identified via a range of mechanisms to ensure there is diversity of skills, backgrounds and experience on the board. On appointment, and annually thereafter, all

trustees are required to declare potential conflicts of interest, complete automatic disqualification self-declarations and checks of official registers are completed. Trustees complete a full induction process within which they agree to Brook's key policies and statement of good governance. The induction process marks the beginning of an ongoing process of trustee training, mentoring, development and annual appraisal.

Management and decision making

The board delegates authorities to its committees and to the Chief Executive within a written Scheme of Delegation. Brook has two board committees:

- The **Risk, Finance and Audit Committee** ensures that Brook manages its finances and risks effectively and efficiently in support of its charitable objectives. It provides assurance that Brook meets its statutory and other obligations.
- The **Quality and Assurance Committee** reviews the performance of the organisation and ensures that a high quality of service is provided to Brook's clients, overseeing clinical effectiveness and safeguarding.

The Board delegates all other matters including the day-to-day running of the organisation to the Chief Executive working within the framework of all decisions made by the Board and by Committees deciding under delegated authorities.

Brook's Executive Team comprises the Chief Executive, Deputy Chief Executive, Director of Education & Wellbeing, Director of Clinical Operations, Director of Digital and Communications, Director of Finance and Director of Business Support.

The board of trustees have reviewed and adopted the Charity Governance Code. Where improvements could be made, the board agreed actions to increase compliance. These actions, alongside actions identified through other sources such as trustee appraisals and internal evaluations, form the board development plan, most recently reviewed and updated in March 2022.

Pay and remuneration

Brook operates a *Pay and Benefits Policy*. Salaries are routinely tested against the jobs market to ensure that account is taken of experience, qualifications, and demonstrable ability to perform the job. The starting salary may also be influenced by external factors such as market conditions or availability of specialist skills. In line with the principles of equal pay enshrined within the Equal Pay Act 1970 and supported by Brook's commitment to equal pay and equality of opportunity, all salary offers are made with equal pay considerations in mind. Salaries are agreed with staff prior to the commencement of employment. A salary benchmarking exercise was completed in March 2022 to ensure that all manager and senior staff salaries are appropriate within the external market.

Brook considers its key management personnel comprises the trustees, the Executive Team (detailed above) and the Medical Director.

None of the trustees of the charity received any remuneration for their services as trustees. Expenses were reimbursed as detailed in Note 7.

Relationships with related parties

During 2021/22 the independent charity Brook Jersey has operated as a licensee of Brook. Brook received a fee from Brook Jersey in return for an exclusive licence in the Channel Islands to use the Brook identity, clinical governance framework and key policies.

Public benefit disclosure

Brook has a duty to report on our public benefit and we have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Brook's multidisciplinary team takes a holistic approach to sexual health and wellbeing. Our unique combination of clinical services and education programmes are designed to meet our service users' immediate needs and instil positive behaviours that influence their whole lives. The main activities Brook undertakes for the public benefit are:

- **Clinical services**, providing free and confidential information, contraception, pregnancy testing, advice and counselling, and testing and treatment for sexually transmitted infections. Our support services and programmes help our service users make positive and healthy lifestyle choices and improve their wellbeing.
- **Education and training**, in schools and community venues, to support emotional development and the learning of core life skills, with specific programmes that address the needs of the most vulnerable young people. Our training for professionals is designed to improve young people's experience of health and education.
- **Campaigning and advocacy**, in partnership with young people, to fight for a society that has a positive attitude to young people, sexuality and identity. We amplify the voices of young people in our advocacy work, ensuring sexual health remains high on the political agenda and that law, policy and practice is aligned with what they need.

Objectives and activities

Our charitable purpose

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.

Our vision

Young people's lives are free from inequality, rich with opportunity, and enriched by happy, healthy relationships.

Our mission

Brook is here to equip young people for life's challenges. Being a young person can be tough. Through our innovative clinical services, digital support, tailored counselling and inspiring relationships and sex education, young people are able to take charge of their sexual health and wellbeing.

We demand better for young people. We fight for young people's rights, amplify their voice and campaign to protect their specialist services. By changing perceptions and developing skills, we give professionals the knowledge and confidence to deliver the quality services that young people need and deserve.

Our values

- Trailblazing
- Collaborative
- Trustworthy
- Courageous

Our strategic aims and strategies for achieving them

2021/22 was the second year of our strategic plan for 2020-2023, devised in consultation with 200 young people, our expert staff and our partners. Over the three years of the strategy, we aim to increase access to our services, particularly for those facing barriers and discrimination. We are digitally transforming our provision, driving innovative solutions to meet the ever-changing needs and expectations of our stakeholders. By championing the voice of young people, we are challenging inequality and effecting meaningful change.

The plan sets out four strategic priorities for 2020-2023:

- Challenging inequality
- Increasing accessibility
- Transforming digitally
- Driving innovation

These strategic priorities are supported by strategic objectives. Our business plan details the performance indicators, targets and responsibilities associated with each objective, through which we set out to achieve our priorities.

Assessing our success and impact

We measure our success through a Key Performance Indicator framework. Progress against each of our business plan measures and a RAG rated report of delivery against our Key Performance Indicators is reported to the Executive Team every quarter and to the board of trustees every six months.

We utilise robust data collection processes to quickly adapt to the evolving needs of our service users, enabling us to identify national and regional trends and develop innovative solutions to protect the most vulnerable. Our systemic collection of feedback through the independent digital platform iWantGreatCare has been highlighted by the General Medical Council as a positive example of how to gather continuous and meaningful patient feedback. This year we have strengthened our focus on transparency and learning by piloting new analytics platforms to summarise our data. This means that our commissioners and clinical teams can access real time dashboards and quickly adapt our interventions to respond to evolving needs.

We continue to develop our applied research strategies and, through our Research Reference Group, we have built relationships with a wide range of academic and third sector researchers.

Volunteering and participation

Brook is committed to ensuring that young people's voices are heard through our work. As part of our commitment to amplify the voice of young people, during 2021/22 we further embedded participation, co-production and service-user voice across all areas of our work. This year, we established three new participation forums. Ranging from age 13 years upwards, these give people of all ages the opportunity to contribute to our service design in meaningful ways and to explore the links with our governance structure.

We undertook a national consultation exploring how boys and young men choose to access services, and the particular barriers they might face. As part of this research, we worked with boys and young men from across England and Wales with diverse lived experiences, including young asylum seekers and refugees as well as young people in supported housing. Through a series of focus groups, we provided a safe space to listen to their challenges and discussed digital provision as a possible solution. Working in partnership with The Eve Appeal, we consulted young people under 24 throughout England to support the development of a new HPV guide. Additionally, young people co-developed our workshops in schools as part of *Time To Raise It*, a movement backed by an alliance of organisations including the Men's Health Forum.

Achievements and performance

Significant charitable activities undertaken

Each year we assess our progress against our strategic aims. Further details are available in our Success Report, published on our website. Key highlights include:

- We made huge strides in our digital transformation journey, relaunching our Find a Service tool to improve online access to sexual health services. This is one of four new innovative tools that make up Brook's Digital Front Door project.
- Our digital-first, all-age services continue to thrive. We launched two new contracts in April 2021, supporting over 17,000 people across Blackburn with Darwen and Southend-on-Sea.
- In response to the Ofsted review of sexual abuse in schools and colleges, we were commissioned by the Department for Education to lead a vital research project to inform work across government on sexual abuse including the government's strategy on tackling violence against women and girls.
- Huge demand for professionals' training in Wales saw Brook Cymru deliver training to Healthy School Coordinators in every local authority across Wales as we support schools to prepare for the implementation of mandatory relationships and sexuality education.
- During LGBT+ History Month, more than 15,000 young people and teachers from 620 schools in England and Wales tuned in to our Big RSE Lesson to celebrate LGBT+ culture through the decades, and our third Sexual Health Week campaign on the theme of consent reached more people than ever before.

- We worked alongside The Good Law Project and Gendered Intelligence to intervene in the successful appeal in the case of Bell v Tavistock. We intervened to protect young trans people's' right to consent to their own medical treatment.
- Our national #StopCyberflashing campaign contributed to cyberflashing becoming a criminal offence as part of the upcoming Online Safety Bill.
- We have supported even more people from vulnerable communities including sex workers, young refugees and those experiencing homelessness. We have collaborated with expert organisations including The Listening Place, Gendered Intelligence and the British Red Cross to help identify the most vulnerable, with 100% of our clinical services now having partnerships or referral routes in place to increase access for under-represented groups.
- We accelerated our digital health promotion work reaching more than 589,000 people over the last 12 months, with a particular focus on HIV prevention among people from BAME communities and men who have sex with men.
- Our nationally recognised and respected Spotting the Signs tool has been redeveloped and relaunched and our revised Traffic Light Tool course received an excellent review in the Child Abuse Review, an academic journal which is one of the cornerstones of UK child protection.
- We launched our first small grants programme, distributing over £50,000 to small and medium sized charities who specialise in improving the mental health and wellbeing of young people.
- We collected 6,884 feedback reviews, with 98% of clients rating our clinical services as Good or Very Good, with a rating of 4.97 out of 5 for treating clients with dignity and respect.

Achievement against objectives

- 1.3 million people supported through our face to face and online services.
- 128,086 young people supported through our clinical and education services.
- 33,100 people supported by our all-age clinical services.
- 13,976 telemedicine contacts.
- 137,000 visits to our new Find a Service Tool.
- 8,216 professionals upskilled through face-to-face RSE training.
- 589,134 people reached through digital health promotion campaigns.
- 3.2 million page views on brook.org.uk.
- 23,362 subscribers to our Brook Learn online learning platform.
- 65% of clinical clients from the top 40% most deprived communities.

Financial review

Financial position at year end

Our accounts for 2021/22 are presented on pages 19 to 33. Our income for the year totalled £12,970,423 (2021: £9,930,611), comprising £12,395,903 (2021: £9,727,223) unrestricted income and £574,520 (2021: £203,388) restricted income.

Our expenditure for the period totalled £12,264,992 (2021: £9,625,851), comprising £11,669,948 (2021: £9,400,973) unrestricted expenditure and £595,044 (2021: £224,878) restricted expenditure. This resulted in a net movement of funds of £705,431 (2021: £304,760).

Principal funding sources

Brook is primarily funded by:

1. Local Authorities: £6,916,073
2. Clinical Commissioning Groups: £4,588,322
3. Charitable foundations: £575,420
4. Corporate sources: £100,271
5. Commercial trading: £790,337

Brook's services are commissioned by local authorities as part of their Public Health responsibilities. These funds enable the majority of our charitable activities including our clinical services. We seek grants, sponsorships and donations, and earn income by selling services and resources to enable non-commissioned activity, including our online information and support, participation activities, campaigning and advocacy, and investment in service development.

Significant events that have affected financial performance

The COVID-19 pandemic continued to affect our income and expenditure during 2021/22. We received funding from the Coronavirus Job Retention Scheme until the scheme ended in September 2021, though at a much lower level than in 2020 as schools emerged from lockdown and demand for our services increased.

Our education and training sales, which were particularly impacted in 2020/21, surpassed expectations, achieving our strongest ever performance. At the same time we benefited from continued lower staff travel and subsistence costs through the introduction of hybrid working and new digital communication and collaboration tools.

The launch of our two new all-age Level 3 clinical services in Blackburn with Darwen and Southend-on-Sea in April 2021 increased turnover by £2M. During the year we commenced lease negotiations for a new sexual health hub in Southend-on-Sea, and secured capital funding towards the costs of the fit-out. The financial impact of this activity will be realised in 2022/23. Our Liverpool clinical service closed in November 2021 at the end of its contract, while we were successful in securing contracts to expand activity in Greater Manchester, including our first digital-only sexual health contract in Trafford, Stockport and Tameside.

Investments

Brook does not hold material financial investments. We have clear procedures for the investments of funds, with clear approval and authority limits. We assess the ethical acceptability of any proposed investment in terms of its fit with Brook's objectives, policies and values, and the potential for any actual or perceived conflict of interest.

Key risks and uncertainties

The Executive Team records the organisation's strategic risks in Brook's strategic risk register, which is reviewed quarterly and reported to the Risk, Finance & Audit Committee and the Board every six months. As at March 2022, there were three red rated risks on our strategic risk register:

- Capacity issues associated with challenges in clinical recruitment.
- Failure in clinical delivery or clinical governance results in harm to a service user.
- Inadequate ICT systems adversely affect service delivery, efficiency and information governance.

Mitigating actions are monitored by the Executive Team and Board. These include:

- Clinical capacity development plan;
- National nurse recruitment campaigns and new training posts;
- Review of incident management and clinical governance systems;
- Review of clinical governance policies and procedures;
- Development of a new three-year ICT strategy and one-year roadmap;
- Completion of ICT actions identified through independent penetration testing.

COVID-19

The COVID-19 pandemic was added to the strategic risk register in 2020/21. Originally rated red, the risk rating was reduced to green in March 2022, reflecting that our business plan and financial projections for the year were no longer significantly negatively impacted and the risk was mitigated and well managed. Risk levels were monitored closely throughout the year, on a local and national level, in order that our services could respond quickly if necessary. Our risk assessment was reviewed and updated monthly, or more frequently as legislation and guidance changed, and we continue to review and implement infection control guidance for clinical settings.

Plans for future periods

Our annual business plan for 2022/23 sets out the activities that we will undertake in the third and final year of our current strategic plan. During 2022/23 we will:

- **Challenge inequality** by further developing our participation work, while continuing to invest in our people and our infrastructure to ensure we can deliver exceptional services.

- **Increase accessibility** by implementing our Equality and Diversity action plan and developing new projects to understand the needs of looked after children/care leavers, and disabled and neuro-divergent/diverse young people.
- **Transform digitally** by launching and developing our Digital Front Door, redeveloping Brook Learn, and continuing staff participation in digital innovation processes.
- **Drive innovation** by piloting an employability support programme, developing new mental health support initiatives in partnership, and producing our new strategic plan for 2023-26.

Throughout the year we will consult with trustees, service users, staff and external partners to develop a new strategic plan for 2023-2026. Through a series of strategic planning away-days, staff roadshows, participation forums and stakeholder round-table events we will ensure that our vision, mission and values remain relevant and fit for the upcoming strategic phase, and consider the successes achieved during the current strategy and the external influences that could impact on our future, in order to set new strategic priorities for 2023-2026.

The final term of the Chair of our board of trustees ends in March 2023. We have commenced an external recruitment process, seeking to ensure a suitable handover period and allowing the new Chair the opportunity to influence the new strategic plan.

Pension liabilities

The charity has a potential liability to the Pensions Trust (see Note 20). The present value at 31 March 2022 was £2,068 (2021: £10,737). In addition, Brook pays into a stakeholder scheme on behalf of its other employees.

Reserves

Brook's *Managing Resources Pillar Policy* states:

We will maintain a minimum level of unrestricted reserves equivalent to three months total operating costs, subject to regular review to ensure the policy remains appropriate to the organisation's development.

Reserves held

At 31 March 2022, Brook held £2,471,947 (2021: £1,766,516) total funds in reserve. Of these funds:

- £197,180 are restricted and not available for general purposes;
- £1,103,813 are designated;
- £1,170,954 are available as free reserves.

Three months' operating costs, and therefore our minimum level of unrestricted reserves is £2,550,000. Such minimum reserves provide a temporary buffer against planned and unplanned peaks and troughs of income and expenditure and mitigate financial risk.

At £2,274,767 our unrestricted reserves level is below this minimum threshold. We have implemented a number of cost saving and other initiatives as part of a wider multi-year plan to reshape the charity's operations and deliver further surpluses in the future. It is expected that the charity will have unrestricted reserves above the minimum level by 2022/23.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Statement of trustees' responsibilities

The trustees (who are the directors of Brook for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and have chosen to adopt United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees report on pages 4 to 14 was approved and signed on behalf of the trustees:

Signature:



Scott Bennett, Chair of the Board of Trustees

Date: 23 November 2022

Independent auditor's report to the members of Brook Young People

Opinion

We have audited the financial statements of Brook Young People for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of 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 the charitable company's net movement in funds, including the 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 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the Trustees' Annual 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' Annual Report have 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the directors' report).

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 by the charitable company; or
- the charitable company 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 for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 charitable company'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:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Care Quality Commission and safeguarding regulations, GDPR, health and safety regulations and employment law and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011 and tax regulations.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements,

as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: 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, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 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.

A handwritten signature in black ink, appearing to read 'L Stokes'.

Lee Stokes (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP, Statutory Auditor

10 Queen Street Place
London
EC4R 1AG

Date: 23 November 2022

Statement of financial activities (Incorporating the income and expenditure account) For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from					
Donations & legacies		34,905	100	35,005	1,322
Grants	2	1,000	574,420	575,420	208,388
Income from charitable activities					
Improving sexual health	3	12,305,748	-	12,305,748	9,277,297
Other income		54,250	-	54,250	443,604
Total income		12,395,903	574,520	12,970,423	9,930,611
Expenditure					
Costs of raising funds					
Fundraising		3,677	-	3,677	8,056
Cost of charitable activities					
Improving sexual health		11,666,271	595,044	12,261,315	9,617,795
Total expenditure	4	11,669,948	595,044	12,264,992	9,625,851
Net Income / (expenditure)		725,955	(20,524)	705,431	304,760
Net movement in funds for the year		725,955	(20,524)	705,431	304,760
Balance brought forward at 1 April 2021		1,548,812	217,704	1,766,516	1,461,756
Balance carried forward at 31 March 2022	15 16	2,274,767	197,180	2,471,947	1,766,516

There were no gains or losses in the period other than as above. All activities are continuing and are within the Charity's objects. The notes on pages 22 to 34 form part of these financial statements.

Balance sheet As at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	9		1,125,993		948,742
Total fixed assets			1,125,993		948,742
Current assets					
Stocks	10	160,679		139,888	
Debtors	11	1,355,710		647,202	
Cash at bank and in hand		1,254,991		1,513,000	
Total current assets		2,771,380		2,300,090	
Creditors: amounts falling due within one year	12	(1,411,122)		(1,424,486)	
Net current assets			1,360,258		875,604
Total assets less current liabilities			2,486,251		1,824,346
Creditors: amounts falling due after one year	13		(12,236)		(47,093)
Provision for pension deficit	20		(2,068)		(10,737)
Net assets			2,471,947		1,766,516
Funds					
Restricted funds	15		197,180		217,704
Unrestricted funds					
General funds	16		1,170,954		602,774
Designated funds	16		1,103,813		946,038
Total funds	17		2,471,947		1,766,516

The notes on pages 22 to 34 form part of these financial statements.

The financial statements were approved by the board of trustees on 23 November 2022 and were signed on its behalf by:

Signature:



Scott Bennett, Chair of the Board of Trustees

Date: 23 November 2022

Company number: 2466940

Cash flow statement

For the year ended 31 March 2022

	Notes	2022 £	2021 £
Net cash outflow from operating activities	a	538,802	970,245
Cash flows from investing activities and deconsolidation	b	(464,616)	(411,233)
Cash flows from financing activities	c	(332,195)	5,352
Change in cash and cash equivalents		(258,009)	564,364
Cash and cash equivalents at the start of the period		1,513,000	948,636
Cash and cash equivalents at the end of the period	19	1,254,991	1,513,000

Notes to the cash flow statement	2022 £	2021 £
a. Reconciliation of net cash outflow from operating activities		
Net Income	705,431	304,760
Depreciation charges on fixed assets	278,696	191,453
(Increase)/decrease in stocks	(20,791)	3,464
(Increase)/decrease in debtors	(708,508)	419,073
Increase in creditors	283,974	51,495
Net cash outflow from operating activities	538,802	970,245
b. Cash flows from investing activities and deconsolidation		
Purchase of property, plant and equipment	(455,947)	(409,250)
Provision for pension deficit and other reserve movement	(8,669)	(1,983)
Cash flow from investing activities and deconsolidation	(464,616)	(411,233)
c. Cash flows from financing activities		
Cash element of bank loan repayments	(332,195)	(94,648)
Bank loans	-	100,000
Cash flow from financing activities	(332,195)	5,352

The notes on pages 22 to 34 form part of these financial statements.

Notes to the financial statements For the year ended 31 March 2022

1. Accounting policies

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

1.1 Basis of accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (SORP 2015) (Second Edition, effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, and there is a rigorous 3 year strategic plan in place to continue to achieve a surplus position each year.

1.1.1 Critical accounting judgements and key sources of estimation uncertainty

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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods where necessary.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

The charity has no legacy income.

Grants are recognised in the statement of financial activities in the year in which the charity has entitlement to the income, the amount of income receivable can be measured reliably and there is probability of receipt.

Gifts in kind, including investments, are recognised at their market value on receipt.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is charged on an accruals 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 Allocation of support and governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. As the charity has only one charitable activity being '*improving the sexual health of young people and those most vulnerable to sexual ill-health*' all governance costs have been allocated to this.

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

- Charitable activities comprise expenditure related to the charitable objectives;
- Costs of raising funds comprise expenditure related to fundraising activities and related publicity;
- Governance costs comprise expenditure relating to the governance of the charity.

1.5 Tangible fixed assets and depreciation

Fixed assets costing more than £1,000 are capitalised and depreciated over their estimated useful lives, starting from the first month after capitalisation:

Freehold property	2% straight line
Leasehold property	period of the lease
Improvement to leasehold property	period of the lease
Computer equipment	25% straight line
Fixtures, fittings and equipment	20% straight line
Digital assets	33% straight line

1.6 Stocks and consumables

Stocks are stated at the lower of cost and net realisable value. Consumable items for use in the clinics have been valued at cost as represented by the invoiced value and are included in stock values.

1.7 Debtors and creditors

Short term debtors are measured at transaction price, less any impairment and short term creditors are measured at the transaction price.

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.9 Operating leases

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

1.10 Pension scheme

The charity contributes to the personal schemes of certain employees. All such pension schemes are defined contribution schemes. The pension cost represents contributions payable by the company during the period.

Brook auto enrolled its staff in August 2015 into the Legal & General Worksave Pension Plan, scheme number Gf87785001.

Brook also contributes to the Pensions Trust's Growth Plan (The Plan). The Plan is funded and is not contracted-out of the State scheme. The scheme is classified as a multi-employer defined benefit scheme where the share of assets and liabilities attributable to each member cannot be accurately quantified. As such contributions relating to current service are accounted for as they fall due but the commitment to make additional contributions in respect of past service deficit are accounted for once the commitment can be quantified. Contributions to both of these plans are accounted for as they fall due.

1.11 Funds

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

1.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments 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.

2. Income from grants

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Other grants	1,000	574,420	575,420	208,388
Total grants	1,000	574,420	575,420	208,388
	Unrestricted funds £	Restricted funds £	Total 2021 £	
Other grants	5,000	203,388	208,388	
Total grants	5,000	203,388	208,388	

3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
CCG funding	4,588,322	-	4,588,322	3,376,332
Local Authority funding	6,916,073	-	6,916,073	5,576,675
Trusts & Corporates	100,271	-	100,271	173,312
Education sales	656,970	-	656,970	141,190
Other income	44,112	-	44,112	9,788
Total charitable activities	12,305,748	-	12,305,748	9,277,297

Comparative figures	Unrestricted funds £	Restricted funds £	Total 2021 £
CCG funding	3,376,332	-	3,376,332
Local Authority funding	5,576,675	-	5,576,675
Trusts & Corporates	173,312	-	173,312
Education sales	141,190	-	141,190
Other income	9,788	-	9,788
Total charitable activities	9,277,297	-	9,277,297

4. Total expenditure

The charity has one charitable activity, being 'improving the sexual health of young people and those most vulnerable to sexual ill health'. Costs are allocated to it as follows:

	Direct costs £	Support costs £	Total 2022 £	Total 2021 £
Staff related costs	6,534,850	580,062	7,114,912	6,108,430
Clinical costs	2,385,614	-	2,385,614	1,410,882
Depreciation	259,552	19,145	278,697	191,453
Premises and IT	1,592,860	190,999	1,783,859	1,439,112
Other operational costs	157,991	-	157,991	112,986
Administration	-	543,919	543,919	362,988
Total expenditure	10,930,867	1,334,125	12,264,992	9,625,851

4. Total expenditure (continued)

Comparative figures	Direct costs £	Support costs £	Total 2021 £
Staff related costs	5,612,851	495,579	6,108,430
Clinical costs	1,410,882	-	1,410,882
Depreciation	172,308	19,145	191,453
Premises and IT	1,296,904	142,208	1,439,112
Other operational costs	112,986	-	112,986
Administration	-	362,988	362,988
Total expenditure	8,605,931	1,019,920	9,625,851

5. Governance costs

	Total 2022 £	Total 2021 £
Trustees' expenses	323	-
Audit	25,740	25,680
Legal fees	17,052	900
Total governance costs	43,115	26,580

6. Staff costs

	2022 No.	2021 No.
Average number employed	245	235

The aggregate payroll costs of these persons were as follows:

	2022 £	2021 £
Salaries	5,936,733	5,266,414
Social security costs	563,326	481,970
Pension costs	253,938	201,633
Other costs, including recruitment, training, temporary staff and consultants	136,492	160,396
Total staff costs	6,890,489	6,110,413

The number of employees earning in excess of £60,000 was as follows:

	2022 No.	2021 No.
£60,000 - £70,000	3	4
£70,000 - £80,000	1	1
£80,000 - £90,000	1	3
£90,000 - £100,000	2	-
£120,000 - £130,000	1	-
£140,000 - £150,000	-	1
£150,000 - £160,000	1	-

The organisation considers the Key Management Personnel to be the senior management as referred to in the Trustees' Annual Report. Total remuneration of this group in the year was £808,821 (2021: £706,647), which included employers pension costs of £10,482 (2021: £10,464). During the year the charity incurred redundancy costs totalling £47,860 (2021: £21,849).

7. Trustees' remuneration and expenses

None of the trustees of the charity received any remuneration from the charity for their services as trustees (2021: £nil).

During the period, trustees were reimbursed for travelling expenses incurred in attending meetings and other expenses incurred on the charity's behalf, totalling £323 (2021: No trustees were reimbursed expenses totalling £nil).

8. Net income / (expenditure)

Net income / (expenditure) for the period is stated after charging:

	Total 2022 £	Total 2021 £
Auditors' fee	25,740	25,680
Operating leases – land and buildings	584,914	623,279
Operating leases – other	26,753	37,230
Depreciation and loss on disposal of fixed assets	278,696	191,453

9. Tangible fixed assets

	Freehold property £	Leasehold property & improvements £	Furniture computers equipment £	Total £
Cost				
As at 01 April 2021	513,831	2,644,231	1,794,256	4,952,318
Additions	-	134,496	321,451	455,947
As at 31 March 2022	513,831	2,778,727	2,115,707	5,408,265
Depreciation				
As at 01 April 2021	334,741	2,321,973	1,346,862	4,003,576
Charge for the year	14,000	95,217	169,479	278,696
Transfers	-	-	-	-
As at 31 March 2022	348,741	2,417,190	1,516,341	4,282,272
Net book value				
As at 31 March 2022	165,090	361,537	599,366	1,125,993
As at 31 March 2021	179,090	322,258	447,394	948,742

10. Stocks and work in progress

	2022 £	2021 £
Publications & consumables	160,679	139,888
Total	160,679	139,888

11. Debtors

	2022 £	2021 £
Trade debtors	972,150	275,020
Prepayments and accrued income	340,431	84,846
Other debtors	43,129	287,336
Total	1,355,710	647,202

12. Creditors: amounts falling due within one year

Amounts falling due within one year:

	2022 £	2021 £
Trade creditors	687,015	452,032
Social security and other taxes	147,794	148,424
Accruals and deferred income	529,404	481,905
Loans	34,857	332,195
Other creditors	12,052	9,930
Total	1,411,122	1,424,486

Accruals and deferred income includes £336,740 (2021: £390,710) of income that was deferred to a future year in line with when the related work is carried out. All deferred income as at 31 March 2021 was released to the SOFA during the year.

13. Creditors: amounts falling due after one year

Amounts falling due after more than one year:

	2022 £	2021 £
Loans	12,236	47,093
Total	12,236	47,093

The current loan is with Big Issue Invest, repayable over 36 months at an interest rate of 8%; the loan was unsecured. A second loan with Social and Sustainable Capital taken out in 2019 was repaid in full at the end of June 2021.

14. Operating leases

	2022 Land & buildings £	2022 Other £	2021 Land & buildings £	2021 Other £
Leases expiring:				
Within one year	425,381	20,433	258,875	312
Within 2-5 years	498,338	81,731	300,646	-
Over five years	35,704	-	74,654	-
Total commitment	959,423	102,164	634,175	312

15. Restricted funds

	Balance 01/04/21 £	Income £	Expenditure £	Acquisition / transfers £	Balance 31/03/22 £
Restricted assets	217,704	-	(20,524)	-	197,180
Restricted projects	-	574,520	(574,520)	-	-
Total	217,704	574,520	(595,044)	-	197,180

15. Restricted funds (continued)

Comparative figures	Balance 01/04/20 £	Income £	Expenditure £	Acquisition / transfers £	Balance 31/03/21 £
Restricted assets	239,194	-	(21,490)	-	217,704
Restricted projects	-	203,388	(203,388)	-	-
Total	239,194	203,388	(224,878)	-	217,704

Restricted assets are linked to specific properties whose future use is limited by covenants. Restricted projects are summarised in more detail below.

Restricted projects (summarised below) represent funds given to the charity for specific purposes. Any unspent at the yearend are carried forward.

Restricted projects	Balance 01/04/21 £	Income £	Expenditure £	Acquisition / transfers £	Balance 31/03/22 £
Garfield Weston Foundation	-	125,000	(125,000)	-	-
Fidelity Foundation	-	175,000	(175,000)	-	-
The Sackler Trust	-	10,000	(10,000)	-	-
Cornwall Council – COVID Recovery	-	87,933	(87,933)	-	-
Blackburn with Darwin CCG	-	15,000	(15,000)	-	-
Dutchy Health Grant	-	7,059	(7,059)	-	-
Manchester Healthy Relationships	-	28,890	(28,890)	-	-
EBM Charitable Trust	-	10,000	(10,000)	-	-
FIL UK Foundation	-	75,000	(75,000)	-	-
Manchester COVID Grant	-	13,867	(13,867)	-	-
Masonic Charitable Grant	-	21,671	(21,671)	-	-
John James Bristol	-	5,000	(5,000)	-	-
Other	-	100	(100)	-	-
Total	-	574,420	(574,420)	-	-

16. Unrestricted funds

	Balance 01/04/21 £	Income £	Expenditure £	Additions/ transfers £	Balance 31/03/22 £
Unrestricted funds	602,774	12,395,903	(11,411,766)	(415,947)	1,170,954
Designated funds					
Fixed assets funds	731,038	-	(258,172)	455,947	928,813
Dilapidations funds	215,000	-	-	(40,000)	175,000
Total	1,548,812	12,395,903	(11,669,948)	-	2,274,767

Designated funds have been created to represent the net book value of unrestricted fixed assets and an approximation of dilapidations owed on premises. All other funds are classified as general funds.

17. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Long term creditors £	Total 2022 £
Restricted funds	197,180	-	-	197,180
General funds	-	1,185,258	(14,304)	1,170,954
Designated funds	928,813	175,000	-	1,103,813
Total	1,125,993	1,360,258	(14,304)	2,471,947

Comparative figures	Tangible fixed assets £	Net current assets £	Long term creditors £	Total 2021 £
Restricted funds	217,704	-	-	217,704
General funds	-	660,604	(57,830)	602,774
Designated funds	731,038	215,000	-	946,038
Total	948,742	875,604	(57,830)	1,766,516

18. Contingent liabilities

Four of the properties owned by Brook were purchased with the assistance of public authorities. If Brook stops using the property for the intended purpose an amount is potentially repayable. The properties are regularly valued in order to assess the potential liability if any of the properties were sold or stopped being used. For three of the properties the potential liability would be based on a percentage of the future sale proceeds; these range from 81% to 100%. For the fourth property the liability is the repayment of the grants received or a relevant proportion of the sales value if higher. As the potential future sales values are unknown it is not possible to calculate the expected sales proceeds, and therefore the total potential liability. All four properties have been used for many years, and there is no indication or intention that Brook will cease carrying out its charitable activities at any of the locations.

19. Analysis of changes in net debt

	1 April 2021 £	Cash flows £	Other non-cash changes £	31 March 2022 £
Cash and cash equivalents				
Cash	1,513,000	(258,009)	-	1,254,991
	1,513,000	(258,009)	-	1,254,991
Borrowings				
Debt due within one year	(332,195)	332,195	(34,857)	(34,857)
Debt due after one year	(47,093)	-	34,857	(12,236)
	(379,288)	332,195	-	(47,093)
Total commitment	1,133,712	74,186	-	1,207,898

20. Pensions

The company participates in the Pensions Trust Growth plan on behalf of some long-serving employees, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £793m, liabilities of £970m and a deficit of £177m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2016 to 30 September 2025	£12,945,440 per annum (payable monthly and increasing by 3% each on 1 st April)
From 1 April 2016 to 30 September 2028	£54,560 per annum (payable monthly and increasing by 3% each on 1 st April)
From 1 April 2019 to 31 January 2025	£11,243,000 per annum (payable monthly and increasing by 3% each on 1 st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

20. Pensions (continued)

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

20.1 Present values of provision

	31 March 2022 £	31 March 2021 £	31 March 2020 £
Present value of provision	2,068	10,737	12,720

20.2 Reconciliation of opening and closing provisions

	Period ending 31 March 2022 £	Period ending 31 March 2021 £
Provision at start of period	10,737	12,720
Unwinding of the discount factor (interest expense)	50	288
Deficit contribution paid	(4,358)	(2,638)
Remeasurements – impact of any change in assumptions	(4,361)	367
Provision at end of period	2,068	10,737

20.3 Assumptions

	31 March 2022 % per annum	31 March 2021 % per annum	31 March 2020 % per annum
Rate of discount	2.35	0.66	2.53

21. Comparative information

Statement of financial activities (Incorporating the income and expenditure account) For the year ended 31 March 2021

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income from			
Donations & legacies	1,322	-	1,322
Grants	5,000	203,388	208,388
Income from charitable activities			
Improving sexual health	9,277,297	-	9,277,297
Other income	443,604	-	443,604
Total income	9,727,223	203,388	9,930,611
Expenditure			
Costs of raising funds			
Fundraising	8,056	-	8,056
Cost of charitable activities			
Improving sexual health	9,392,917	224,878	9,617,795
Total expenditure	9,400,973	224,878	9,625,851
Net income / (expenditure) before transfer to Brook Jersey	326,250	(21,490)	304,760
Transfers to Brook Jersey	-	-	-
Net income / (expenditure)	326,250	(21,490)	304,760
Net movement in funds for the year	326,250	(21,490)	304,760
Balance brought forward at 1 April 2020	1,222,562	239,194	1,461,756
Balance carried forward at 31 March 2021	1,548,812	217,704	1,766,516

BROOK YOUNG PEOPLE

England & Wales - Charity number 703015

Accounts

Brook Young People

Report of the trustees and financial statements for
the year ended 31 March 2021

Contents

Trustees' Annual Report

Administrative details.....	2
Introduction.....	4
Structure, Governance and Management.....	4
Public benefit disclosure.....	6
Objectives and activities.....	6
Volunteering and participation.....	8
Achievements and performance.....	8
Financial review.....	10
Investments.....	10
Key risks and uncertainties.....	11
Plans for future periods.....	12
Pension liabilities.....	12
Reserves.....	13
Going concern.....	13
Statement of trustees' responsibilities.....	14
Independent auditor's report to the members of Brook Young People.....	15

Financial Statements

Statement of financial activities.....	19
Balance sheet.....	20
Cash flow statement.....	21
Notes to the financial statements.....	22-33

Administrative details

Charity name	Brook Young People
Trading name	Brook
Registration	Limited Company registered in England and Wales no. 2466940 Charity registered in England and Wales no. 703015 Charity registered with the Office of the Scottish Charity Regulator no. SC045788
Registered office	Penhaligon House, Green Street, Truro, TR1 2LH
Chief Executive	Helen Marshall
Company Secretary	Sally Hutchings
Auditors	Haysmacintyre LLP 10 Queen Street Place, London, EC4R 1AG
Bankers	Lloyds Bank 1 st floor, 5 St Paul's Square, Liverpool, L3 9SJ
Solicitors	Penningtons Manches LLP 125 Wood Street, London, EC2V 7AW

Trustees

The following people have been trustees (and directors as defined by the Companies Act 2006) during the period and up to the date of signing:

Scott Bennett (Chair)

Jo Youle (Deputy Chair) *(resigned 25/11/2020)*

Leon Ward (Deputy Chair)

David Clark

Clare Daly *(appointed 09/08/2021)*

Maxine Evans

Pamela Leonce *(appointed 17/03/2021)*

Chris Martin

Laura Russell *(resigned 22/09/2021)*

Tim Tod

Senior Management

At the date of this report, the Executive Team comprises:

Helen Marshall, Chief Executive

Jo Oxlade, Deputy Chief Executive

Dougie Boyd, Director of Education

Louise Carrington, Director of Operations

Laura Hamzic, Director of Digital & Communications

Simon Theobald, Director of Finance

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 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. (SORP 2015) (Second Edition, effective 1 January 2019).

Structure, Governance and Management

Company structure and ownership

During 2020/21 Brook Young People (Brook) had one subsidiary charity – Brook Scotland (company no. SC159534; charity no. SC023964) which is currently dormant.

Governing document and constitution

Brook is constituted as a limited company and is a registered charity. Brook is governed by its Articles of Association, which were reviewed and updated in July 2020. The business of the charity is managed by the board of trustees.

The board of trustees

The composition of the Brook board is skills-led. All trustees are appointed by the board, and Brook's members are the same group of people as its trustees.

The Articles of Association allow any person who is willing to act as a trustee, accepts membership of the charity, and who is not disqualified from acting as a trustee or a company director to be appointed as a trustee by a decision of the Board.

The board consists of a minimum of six and a maximum of fifteen trustees and meets formally at least four times per year. Trustees serve for fixed terms of three years unless they cease to be a trustee during this period. Trustees are eligible for re-appointment for a second term by the board with the maximum period of office being two terms, with the exception of the Chair who may be reappointed for a third term in exceptional circumstances. This option was utilised by the board in July 2020. The Chair may extend the second term of any trustee by one additional year in order to achieve a stable retirement cycle of trustees. This option was utilised in respect of the Deputy Chair in November 2020.

The board may co-opt up to three additional trustees who hold office for a period of 12 months and who may be co-opted up to three times. At the time of this report, there were no co-opted trustees.

Induction and training of trustees

Potential trustees are identified via a range of mechanisms to ensure there is diversity of skills, backgrounds and experience on the board. On appointment, and annually thereafter, all trustees are required to declare potential conflicts of interest, complete automatic disqualification self-declarations and checks of official registers are completed. Trustees complete a full induction process within which they agree to Brook's key policies and statement of good governance. The induction process marks the beginning of an ongoing process of trustee training and development.

Management and decision making

The board delegates authorities to its committees and to the Chief Executive within a written Scheme of Delegation. Brook has two board committees:

- The **Risk, Finance and Audit Committee** ensures that Brook manages its finances and risks effectively and efficiently in support of its charitable objectives. It provides assurance that Brook meets its statutory and other obligations.
- The **Quality and Assurance Committee** reviews the performance of the organisation and ensures that a high quality of service is provided to Brook's clients, overseeing clinical effectiveness and safeguarding.

The Board delegates all other matters including the day-to-day running of the organisation to the Chief Executive working within the framework of all decisions made by the Board and by Committees deciding under delegated authorities.

Brook's Executive Team comprises the Chief Executive, Deputy Chief Executive, Director of Education, Director of Operations, Director of Digital and Communications and Director of Finance.

In September 2018 the board of trustees reviewed and adopted the Charity Governance Code. Where improvements could be made, the board agreed actions to increase compliance. In June 2020 an external board performance review with a strong strategic focus was commissioned. Recommendations from this review, alongside the actions identified from the review of the Charity Governance Code which includes updates to the code in December 2020 have been combined into a board development plan, most recently reviewed and updated in March 2021.

Pay and remuneration

Brook operates a *Pay and Benefits Policy*. Salaries are routinely tested against the jobs market to ensure that account is taken of experience, qualifications, and demonstrable ability to perform the job. The starting salary may also be influenced by external factors such as market conditions or availability of specialist skills. In line with the principles of equal pay enshrined within the Equal Pay Act 1970 and supported by Brook's commitment to equal pay and equality of opportunity, all salary offers are made with equal pay considerations in mind. Salaries are agreed with staff prior to the commencement of employment.

Brook considers its key management personnel comprises the trustees, the Executive Team (detailed above) and the Medical Director.

None of the trustees of the charity received any remuneration for their services as trustees. Expenses were reimbursed as detailed in Note 7.

Relationships with related parties

During 2020/21 the independent charity Brook Jersey has operated as a licensee of Brook. Brook received a fee from Brook Jersey in return for an exclusive licence in the Channel Islands to use the Brook identity, clinical governance framework and key policies.

Public benefit disclosure

Brook has a duty to report on our public benefit and we have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Brook's multidisciplinary team takes a holistic approach to sexual health and wellbeing. Our unique combination of clinical services and education programmes are designed to meet young people's immediate needs and instil positive behaviours that influence their whole lives. The main activities Brook undertakes for the public benefit are:

- **Clinical services**, providing free and confidential information, contraception, pregnancy testing, advice and counselling, and testing and treatment for sexually transmitted infections. Our support services and programmes help our service users make positive and healthy lifestyle choices and improve their wellbeing.
- **Education and training**, in schools and community venues, to support emotional development and the learning of core life skills, with specific programmes that address the needs of the most vulnerable young people. Our training for professionals is designed to improve young people's experience of health and education.
- **Campaigning and advocacy**, in partnership with young people, to fight for a society that has a positive attitude to young people, sexuality and identity. We amplify the voices of young people in our advocacy work, ensuring sexual health remains high on the political agenda and that law, policy and practice is aligned with what they need.

Objectives and activities

Our charitable purpose

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.

Our vision

Young people's lives are free from inequality, rich with opportunity, and enriched by happy, healthy relationships.

Our mission

Brook is here to equip young people for life's challenges. Being a young person can be tough. Through our innovative clinical services, digital support, tailored counselling and inspiring relationships and sex education, young people are able to take charge of their sexual health and wellbeing.

We demand better for young people. We fight for young people's rights, amplify their voice and campaign to protect their specialist services. By changing perceptions and developing skills, we give professionals the knowledge and confidence to deliver the quality services that young people need and deserve.

Our values

- Trailblazing
- Collaborative
- Trustworthy
- Courageous

Our strategic aims and strategies for achieving them

2020/21 is our first year implementing our ambitious new strategy for 2020-2023, devised in consultation with 200 young people, our expert staff and our partners. Over the three years, we aim to increase access to our services, particularly for those facing barriers and discrimination. We are digitally transforming our provision, driving innovative solutions to meet the ever-changing needs and expectations of our stakeholders. By championing the voice of young people, we are challenging inequality and effecting meaningful change.

The plan sets out four strategic priorities for 2020-2023:

- Challenging inequality
- Increasing accessibility
- Transforming digitally
- Driving innovation

These strategic priorities are supported by strategic objectives. Our business plan details the performance indicators, targets and responsibilities associated with each objective, through which we set out to achieve our priorities.

Assessing our success and impact

We measure our success through a Key Performance Indicator framework. Progress against each of our business plan measures and a RAG rated report of delivery against our Key Performance Indicators is reported to the Executive Team every quarter and to the board of trustees every six months.

We utilise robust data collection processes to quickly adapt to the evolving needs of our service users, enabling us to identify national and regional trends and develop innovative solutions to protect the most vulnerable. Our systemic collection of feedback through the independent digital platform iWantGreatCare has been highlighted by the General Medical Council as a positive example of how to gather continuous and meaningful patient feedback. Over the past year we have applied research strategies and processes, forming a new Research Reference Group to strengthen our theories of change and service designs, and we have begun the introduction of data science and business analysis techniques that will help us better understand the demand and use of our face-to-face and digital services.

Volunteering and participation

Brook is committed to ensuring that young people's voices are heard through our work. As part of our commitment to amplify the voice of young people, during 2020/21 we further invested in our participation resources. Our newly established participation team is empowering young people to lead campaigns and co-produce services and is prioritising young people's personal development, upskilling volunteers in core sexual and reproductive health topics. Local participation groups are being formed with young people contributing to the re-design of our clinic waiting rooms, transforming the waiting areas into bright, contemporary spaces which reflect our brand as well as offering comfort and privacy.

Brook has signed up to the #iwill campaign's Power of Youth Charter and will be developing youth led campaigns to champion equality, influence public opinion and help inform local health commissioning. In June 2020 we conducted our *Life Under Lockdown* survey with young people accessing our clinics, revealing the impact of the pandemic on young people's wellbeing. The findings from this survey were published in *Inside Out. Young People's Health and Wellbeing: A Response to COVID*, a joint report with the National Youth Agency. Brook also consulted young people as part of our joint report with the Open University, *Lessons for the New Era of Mandatory RSE*, which highlights the importance of providing young people with accessible clinical services alongside high quality RSE in order to improve sexual health outcomes.

Achievements and performance

Significant charitable activities undertaken

Each year we assess our progress against our strategic aims. Further details are available in our Success Report, published on our website. Key highlights include:

- Adapting to the constraints of lockdown, we mobilised digital platforms while ensuring our clinics remained open to those who required essential face-to-face interventions or safeguarding support.
- The continued successful expansion into all-age provision enabled wider communities to benefit from our holistic, whole life approach. In the first year of our digitally-led service in Cornwall, delivered in partnership with SH:24, we delivered 12,000 STI home testing kits, over 1,600 contraceptive pill prescriptions and treated over 6,000 clients at our clinics in 17 locations across Cornwall.
- We made over 805 safeguarding referrals and revised our policies and procedures to provide a swifter, more robust response to young people at risk of suicide.
- Our education offer was standardised and we developed a quality assured PSHE curriculum covering years 1-13. Our education and training offer moved online to ensure that schools were prepared for the introduction of mandatory RSE.
- We celebrated the launch of *Welcome to Brook*, our new digital tool to triage young people in our clinics and make consultations more efficient. This patient portal provides more modern, efficient services for those who can self-care and protects valuable face-to-face time for those more vulnerable service users.

- For our second Sexual Health Week campaign, we celebrated the introduction of mandatory RSE and delivered our biggest ever virtual RSE lesson to almost 7,000 young people.
- We launched *Love Sex Life* in the London Boroughs of Lambeth, Lewisham and Southwark in partnership with Blueprint for All, sexual health and HIV charity NAZ, and social change agency Shape History. This innovative project aims to remove the access barriers to sexual health services for black and minority ethnic communities.
- In Blackburn, we are supporting street sex workers and LGBTQ+ communities to access digital sexual health services, as well as raising awareness and skills of frontline professionals to better support those communities who may be experiencing poverty or disadvantage to more confidently engage with digital healthcare.
- In Wales, Brook Cymru presented evidence to the Senedd's Children, Young People and Education Committee on the need for high quality RSE within the new curriculum for Welsh schools, which comes into effect from September 2022.
- New courses were launched on Brook Learn, our bespoke online learning platform for professionals, and registered users grew to over 10,500, an annual increase of 128%.
- We widened our reach through strategic partnerships. The *Love Your Vulva* web app, created in collaboration with Canesten, has been used by over 189,000 young people, while our Instagram campaign with Netflix UK led to over 1.3 million impressions. Our online puberty course for education professionals, in partnership with Lil-Lets, has been completed by over 2,477 professionals in the past year.
- We collected 4,645 feedback reviews, with 99% of young people rating our clinical services as Good or Very Good, with a rating of 4.97 out of 5 for treating young people with dignity and respect.

Achievement against objectives

- 1.3 million young people were supported through our face to face and digital services
- 47,861 individuals supported through our clinical and education services.
- 51,922 clinical client visits.
- 30,518 education contacts.
- 14,083 telemedicine consultations.
- 4,944 professionals trained.
- 5,916 new subscribers to our Brook Learn digital training platform for professionals.
- Over 1/3 of clinical clients were from the top 20% of deprived communities.
- 1.5m views of our online help and advice pages.

Financial review

Financial position at year end

Our accounts for 2020/21 are presented on pages 19 to 33. Our income for the year totalled £9,930,611 (2020: £9,863,974), comprising £9,727,223 (2020: £8,578,717) unrestricted income and £203,388 (2020: £1,285,257) restricted income.

Our expenditure for the period totalled £9,625,851 (2020: £9,793,349), comprising £9,400,973 (2020: £8,457,226) unrestricted expenditure and £224,878 (2020: £1,307,857) restricted expenditure. This resulted in a net movement of funds of £304,760 (2020: £70,625).

Principal funding sources

Brook is primarily funded by:

1. Local Authorities: £5,576,675
2. Clinical Commissioning Groups: £3,376,332
3. Charitable foundations: £208,388
4. Corporate sources: £173,312

Brook's services are commissioned by local authorities as part of their Public Health responsibilities. These funds enable the majority of our charitable activities including our clinical services. We seek grants, sponsorships and donations, and earn income by selling services and resources to enable non-commissioned activity, including our online information and support, participation activities, campaigning and advocacy, and investment in service development.

Significant events that have affected financial performance

The COVID-19 pandemic has seen a reduction in education and training sales and corporate income, primarily due to schools closures, the postponement of a music festivals contract, and the delay in some tendering activity. However, we have been successful in securing grant funding for the mobilisation of new digital services in response to the pandemic and have benefited from the Coronavirus Job Retention Scheme. Combined with significant reductions in some areas of expenditure, including staff travel, this has meant that we surpassed our budgeted surplus target for 2020/21.

2020/21 was the first full year of our Level 3, all-age integrated sexual health contract in Cornwall, contributing to an increase in turnover and supporting positive cash-flow. During the year we secured two further Level 3, all-age contracts in Blackburn with Darwen and Southend-on-Sea, with these services launching in April 2021.

Investments

Brook does not hold material financial investments. We have clear procedures for the investments of funds, with clear approval and authority limits. We assess the ethical acceptability of any proposed investment in terms of its fit with Brook's objectives, policies and values, and the potential for any actual or perceived conflict of interest.

Key risks and uncertainties

The Executive Team records the organisation's strategic risks in Brook's strategic risk register, which is reviewed quarterly and reported to the Risk, Finance & Audit Committee and the Board every six months. As at March 2021, there were two red rated risks on our strategic risk register:

- Capacity issues associated with challenges in clinical recruitment.
- Inadequate ICT systems adversely affect service delivery, efficiency and information governance.

Mitigating actions are monitored by the Executive Team and Board. These include:

- Nurse recruitment and retention strategy;
- Development of clinical training roles;
- Investment in nurse managers as Faculty Registered Trainers;
- Development of a new three-year ICT strategy;
- Completion of ICT actions identified through independent penetration testing;
- Securing Cyber Essentials Plus re-certification.

One risk previously rated red was relegated during the year. *Financial and operational challenges associated with the external commissioning landscape* was removed from the strategic risk register due to Brook's success in winning three Level 3 all-age contracts as the prime provider, increasing our likelihood of retaining and growing existing contracts and allowing us to protect specialist sexual health services for young people.

COVID-19

The COVID-19 pandemic was added to the strategic risk register in 2020/21. Originally rated red, this risk is currently rated amber as, although the pandemic continues to have an impact on our income generation and operational delivery, the risk is well managed and mitigated. The risk continues to be monitored closely. Risk mitigations include:

- A detailed COVID-19 continuity plan supplemented by local service continuity plans;
- Appropriate health and safety risk assessments reviewed and updated monthly and as new guidance is issued;
- Income and cash flow reforecasts.

When the majority of sexual health services across the country closed due to the pandemic, our clinical services adapted to the constraints of lockdown to stay open. By moving to a telehealth model, service users were able to receive expert, confidential consultations via telephone, helping our clinics remain open to provide essential face-to-face interventions for those that needed them most. We mobilised digital requests for chlamydia home testing kits, and introduced remote prescribing and postal provision for the contraceptive pill and emergency contraception. Through the introduction of the *Attend Anywhere* platform, we were able to conduct video consultations and continue to deliver one-to-one counselling sessions remotely, providing a vital lifeline for young people left isolated by the closure of

other provision. Although the number of clients accessing Brook clinics per day dropped by 69% during the first lockdown, telehealth consultations increased by 361%. This increase was even higher at 447% in areas of high deprivation.

Our education and training offer quickly moved to online platforms, and our teams were fully trained in this new mode of delivery. By September, we had digitally trained almost 2,000 professionals, helping ensure that schools were prepared for the mobilisation of mandatory RSE despite the pandemic.

Safeguarding young people has always been Brook's priority, but our responsibilities took on even greater significance in light of the pandemic. The closure of schools, other youth provision and young people's support mechanisms resulted in Brook sometimes being one of the only contact points for vulnerable young people with complex needs. Our Level 1 and Level 2 safeguarding training was made available online, allowing staff working from home to access it and meet all mandatory requirements. We also began work to develop a self-directed safeguarding digital learning course in response to demand from other organisations and other sectors working with young people.

Plans for future periods

Our annual business plan for 2021/22 sets out the activities that we will undertake in the second year of our strategic plan. During 2021/22 we will:

- **Challenge inequality** through the implementation of our new participation strategy and volunteering development plan, while investing in our staff to ensure we can deliver exceptional services.
- **Increase accessibility** by strengthening our strategic approach to diversity, developing new partnerships and undertaking targeted work with identified communities.
- **Transform digitally** by further developing the digital front door to our services, championing self-care and protecting valuable face-to-face support for the most vulnerable.
- **Drive innovation** by launching two new Level 3 all-age sexual health services in Blackburn with Darwen and Southend-on-Sea, and opening our new sexual health hub in Truro.

Many of the adaptations we put in place in response to COVID-19 have increased the accessibility of our clinical provision, particularly to the most disadvantaged communities, and it is our intention to continue working in this way. While working to embed a digital first approach, we will ensure our clinics remain open, delivering in-person services for those with complex needs who most need them.

Pension liabilities

The charity has a potential liability to the Pensions Trust (see Note 20). The present value at 31 March 2021 was £10,737 (2020: £12,720). In addition, Brook pays into a stakeholder scheme on behalf of its other employees.

Reserves

Brook's *Managing Resources Pillar Policy* states:

We will maintain a minimum level of unrestricted reserves equivalent to three months total operating costs, subject to regular review to ensure the policy remains appropriate to the organisation's development.

Reserves held

At 31 March 2021, Brook held £1,766,516 (2020: £1,461,756) total funds in reserve. Of these funds:

- £217,704 are restricted and not available for general purposes;
- £946,038 are designated;
- £602,774 are available as free reserves.

Three months' operating costs, and therefore our minimum level of unrestricted reserves is £2,000,000. Such minimum reserves provide a temporary buffer against planned and unplanned peaks and troughs of income and expenditure and mitigate financial risk.

At £1,548,812 our unrestricted reserves level is below this minimum threshold. We have implemented a number of cost saving and other initiatives as part of a wider multi-year plan to reshape the charity's operations and deliver further surpluses in the future. It is expected that the charity will have unrestricted reserves above the minimum level by 2023/24.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern

Statement of trustees' responsibilities

The trustees (who are the directors of Brook for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and have chosen to adopt United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees report on pages 4 to 13 was approved and signed on behalf of the trustees:

Signature:

Scott Bennett

Scott Bennett, Chair of the Board of Trustees

Date: 24 November 2021

Independent auditor's report to the members of Brook Young People

Opinion

We have audited the financial statements of Brook Young People for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of 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 2021 and of the charitable company's net movement in funds, including the 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the Trustees' Annual 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' Annual Report have 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the directors' report).

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 by the charitable company; or
- the charitable company 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 for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 charitable company'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:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Care Quality Commission and safeguarding regulations, GDPR, health and safety regulations and employment law and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011 and tax regulations.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: 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.

A handwritten signature in black ink, appearing to read 'Lee Stokes'.

Lee Stokes (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP, Statutory Auditor

10 Queen Street Place
London
EC4R 1AG

Date: 24 November 2021

Statement of financial activities (Incorporating the income and expenditure account) For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from					
Donations & legacies		1,322	-	1,322	50,302
Grants	2	5,000	203,388	208,388	1,251,915
Income from charitable activities					
Improving sexual health	3	9,277,297	-	9,277,297	8,545,157
Other income		443,604	-	443,604	16,600
Total income		9,727,223	203,388	9,930,611	9,863,974
Expenditure					
Costs of raising funds					
Fundraising		8,056	-	8,056	28,266
Cost of charitable activities					
Improving sexual health	4	9,392,917	224,878	9,617,795	9,765,083
Total expenditure		9,400,973	224,878	9,625,851	9,793,349
Net income / (expenditure) before transfer to Brook Jersey		326,250	(21,490)	304,760	70,625
Transfer to Brook Jersey		-	-	-	(129,392)
Net Income / (expenditure)		326,250	(21,490)	304,760	(58,767)
Net movement in funds for the year		326,250	(21,490)	304,760	(58,767)
Balance brought forward at 1 April 2020		1,222,562	239,194	1,461,756	1,520,523
Balance carried forward at 31 March 2021	15 16	1,548,812	217,704	1,766,516	1,461,756

There were no gains or losses in the period other than as above. All activities are continuing and are within the Charity's objects. The notes on pages 22 to 33 form part of these financial statements.

Balance sheet As at 31 March 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	9		948,742		730,945
Total fixed assets			948,742		730,945
Current assets					
Stocks	10	139,888		143,352	
Debtors	11	647,202		1,066,275	
Cash at bank and in hand		1,513,000		948,636	
Total current assets		2,300,090		2,158,263	
Creditors: amounts falling due within one year	12	(1,424,486)		(1,069,684)	
Net current assets			875,604		1,088,579
Total assets less current liabilities			1,824,346		1,819,524
Creditors: amounts falling due after one year	13		(47,093)		(345,048)
Provision for pension deficit	20		(10,737)		(12,720)
Net assets			1,766,516		1,461,756
Funds					
Restricted funds	15		217,704		239,194
Unrestricted funds					
General funds	16		602,774		549,811
Designated funds	16		946,038		672,751
Total funds	17		1,766,516		1,461,756

The notes on pages 22 to 33 form part of these financial statements.

The financial statements were approved by the board of trustees on 24 November 2021 and were signed on its behalf by:

Scott Bennett

Signature:

Scott Bennett, Chair of the Board of Trustees

Date: 24 November 2021

Company number: 2466940

Cash flow statement

For the year ended 31 March 2021

	Notes	2021 £	2020 £
Net cash outflow from operating activities	a	970,245	516,707
Cash flows from investing activities and deconsolidation	b	(411,233)	(357,406)
Cash flows from financing activities	c	5,352	373,935
Change in cash and cash equivalents		564,364	533,236
Cash and cash equivalents at the start of the period		948,636	415,400
Cash and cash equivalents at the end of the period	19	1,513,000	948,636

Notes to the cash flow statement	2021 £	2020 £
a. Reconciliation of net cash outflow from operating activities		
Net incoming / (outgoing) resources	304,760	(58,767)
Depreciation charges on fixed assets	191,453	177,883
Decrease / (Increase) in stocks	3,464	(26,244)
Decrease in debtors	419,073	63,595
Increase in creditors	51,495	360,240
Net cash outflow from operating activities	970,245	516,707
b. Cash flows from investing activities and deconsolidation		
Purchase of property, plant and equipment	(409,250)	(354,697)
Provision for pension deficit and other reserve movement	(1,983)	(2,711)
Cash flow from investing activities and deconsolidation	(411,233)	(357,408)
c. Cash flows from financing activities		
Cash element of bank loan repayments	(94,648)	(16,065)
Bank loans	100,000	390,000
Cash flow from financing activities	5,352	373,935

The notes on pages 22 to 33 form part of these financial statements.

Notes to the financial statements For the year ended 31 March 2021

1. Accounting policies

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

1.1 Basis of accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (SORP 2015) (Second Edition, effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, and there is a rigorous 3 year strategic plan in place to continue to achieve a surplus position each year.

1.1.1 Critical accounting judgements and key sources of estimation uncertainty

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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods where necessary.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

The charity has no legacy income.

Grants are recognised in the statement of financial activities in the year in which the charity has entitlement to the income, the amount of income receivable can be measured reliably and there is probability of receipt.

Gifts in kind, including investments, are recognised at their market value on receipt.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is charged on an accruals 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 Allocation of support and governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. As the charity has only one charitable activity being '*improving the sexual health of young people and those most vulnerable to sexual ill-health*' all governance costs have been allocated to this.

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

- Charitable activities comprise expenditure related to the charitable objectives;
- Costs of raising funds comprise expenditure related to fundraising activities and related publicity;
- Governance costs comprise expenditure relating to the governance of the charity.

1.5 Tangible fixed assets and depreciation

Fixed assets costing more than £1,000 are capitalised and depreciated over their estimated useful lives, starting from the first month after capitalisation:

Freehold property	2% straight line
Leasehold property	period of the lease
Improvement to leasehold property	period of the lease
Computer equipment	25% straight line
Fixtures, fittings and equipment	20% straight line

1.6 Stocks and consumables

Stocks are stated at the lower of cost and net realisable value. Consumable items for use in the clinics have been valued at cost as represented by the invoiced value and are included in stock values.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.8 Operating leases

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

1.9 Pension scheme

The charity contributes to the personal schemes of certain employees. All such pension schemes are defined contribution schemes. The pension cost represents contributions payable by the company during the period.

Brook auto enrolled its staff in August 2015 into the Legal & General Worksave Pension Plan, scheme number Gf87785001.

Brook also contributes to the Pensions Trust's Growth Plan (The Plan). The Plan is funded and is not contracted-out of the State scheme. The scheme is classified as a multi-employer defined benefit scheme where the share of assets and liabilities attributable to each member cannot be accurately quantified. As such contributions relating to current service are accounted for as they fall due but the commitment to make additional contributions in respect of past service deficit are accounted for once the commitment can be quantified.

Contributions to both of these plans are accounted for as they fall due.

1.10 Funds

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

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments 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.

2. Income from grants

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Public health	-	-	-	1,026,168
Other grants	5,000	203,388	208,388	225,747
Total grants	5,000	203,388	208,388	1,251,915

Comparative figures	Unrestricted funds £	Restricted funds £	Total 2020 £
Public health	-	1,026,168	1,026,168
Other grants	5,000	220,747	225,747
Total grants	5,000	1,246,915	1,251,915

3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Clinical Commissioning Groups funding	3,376,332	-	3,376,332	3,464,824
Local Authority funding	5,576,675	-	5,576,675	4,536,381
Trusts & Corporates	173,312	-	173,312	213,999
Education sales	141,190	-	141,190	255,857
Other income	9,788	-	9,788	74,096
Total charitable activities	9,277,297	-	9,277,297	8,545,157

Comparative figures	Unrestricted funds £	Restricted funds £	Total 2020 £
Clinical Commissioning Groups funding	3,464,824	-	3,464,824
Local Authority funding	4,536,381	-	4,536,381
Trusts & Corporates	213,999	-	213,999
Education sales	255,857	-	255,857
Other income	74,096	-	74,096
Total charitable activities	8,545,157	-	8,545,157

4. Total expenditure

The charity has one charitable activity, being 'improving the sexual health of young people and those most vulnerable to sexual ill health'. Costs are allocated to it as follows:

	Direct costs £	Support costs £	Total 2021 £	Total 2020 £
Staff related costs	5,612,851	495,579	6,108,430	6,699,344
Clinical costs	1,410,882	-	1,410,882	1,094,572
Depreciation	172,308	19,145	191,453	177,885
Premises and IT	1,296,904	142,208	1,439,112	1,457,530
Other operational costs	112,986	-	112,986	120,317
Administration	-	362,988	362,988	243,701
Total expenditure	8,605,931	1,021,903	9,625,851	9,793,349

4. Total expenditure (continued)

Comparative figures	Direct costs £	Support costs £	Total 2020 £
Staff related costs	6,153,826	545,518	6,699,344
Clinical costs	1,094,572	-	1,094,572
Depreciation	160,097	17,788	177,885
Premises and IT	1,313,502	144,028	1,457,530
Other operational costs	120,317	-	120,317
Administration	-	243,701	243,701
Total expenditure	8,842,314	951,035	9,793,349

5. Governance costs

	Total 2021 £	Total 2020 £
Trustees' expenses	-	4,518
Audit	25,680	18,150
Legal fees	900	4,209
Total governance costs	26,580	26,877

6. Staff costs

	2021 No.	2020 No.
Average number employed	235	270

The aggregate payroll costs of these persons were as follows:

	2021 £	2020 £
Salaries	5,266,414	5,444,383
Social security costs	481,970	477,257
Pension costs	201,633	171,429
Other costs, including recruitment, training, temporary staff and consultants	160,396	606,275
Total staff costs	6,110,413	6,699,344

The number of employees earning in excess of £60,000 was as follows:

	2021 No.	2020 No.
£60,000 - £70,000	4	3
£70,000 - £80,000	1	-
£80,000 - £90,000	3	-
£140,000 - £150,000	1	1

The organisation considers the Key Management Personnel to be the senior management as referred to in the Trustees' Annual Report. Total remuneration of this group in the year was £706,647 (2020: £507,728), which included employers pension costs of £10,464 (2020: £7,910). There were three additional posts appointed in the year. During the year the charity incurred redundancy costs totalling £21,849 (2020: £5,984).

7. Trustees' remuneration and expenses

None of the trustees of the charity received any remuneration from the charity for their services as trustees (2020: £nil).

During the period, no trustees were reimbursed for travelling expenses incurred in attending meetings and other expenses incurred on the charity's behalf, totalling £0 (2020: 4 trustees were reimbursed expenses totalling £4,518).

8. Net income / (expenditure)

Net income / (expenditure) for the period is stated after charging:

	Total 2021 £	Total 2020 £
Auditors' fee	25,680	18,150
Operating leases – land and buildings	623,279	559,018
Operating leases – other	37,230	36,297
Depreciation and loss on disposal of fixed assets	191,453	177,883

9. Tangible assets

	Freehold property £	Leasehold property & improvements £	Furniture computers equipment £	Total £
Cost				
As at 01 April 2020	513,831	2,469,745	1,559,492	4,543,068
Additions	-	174,486	234,764	409,250
As at 31 March 2021	513,831	2,644,231	1,794,256	4,952,318
Depreciation				
As at 01 April 2020	320,741	2,269,288	1,222,094	3,812,123
Charge for the year	14,000	52,685	124,768	191,453
Transfers	-	-	-	-
As at 31 March 2021	334,741	2,321,973	1,346,862	4,003,576
Net book value				
As at 31 March 2021	179,090	322,258	447,394	948,742
As at 31 March 2020	193,090	200,457	337,398	730,945

10. Stocks and work in progress

	2021 £	2020 £
Publications & consumables	139,888	143,352
Total	139,888	143,352

11. Debtors

	2021 £	2020 £
Trade debtors	275,020	589,896
Other debtors	287,336	46,978
Prepayments and accrued income	84,846	429,401
Total	647,202	1,066,275

12. Creditors: amounts falling due within one year

Amounts falling due within one year:

	2021 £	2020 £
Trade creditors	452,032	592,370
Social security and other taxes	148,424	266,322
Accruals and deferred income	481,905	102,311
Loans	332,195	28,887
Other creditors	9,930	79,794
Total	1,424,486	1,069,684

Accruals and deferred income includes £390,710 (2020: 23,833) of income that was deferred to a future year in line with when the related work is carried out. All deferred income as at 31 March 2020 was released to the SOFA during the year.

13. Creditors: amounts falling due after one year

Amounts falling due after more than one year:

	2021 £	2020 £
Loans	47,093	345,048
Total	47,093	345,048

Two loans were taken out in 2019/20. The first was with Big Issue Invest, repayable over 36 months at an interest rate of 8%; the loan was unsecured. The second was with Social and Sustainable Capital, repayable over 19 months at an interest rate of 8%; the loan was secured by a floating debenture. During 2020/21 the Big Issue Invest loan was repaid and another loan was provided by them on the same terms as the first loan. The second loan with Social and Sustainable Capital is due to be repaid in full at the end of June 2021.

14. Operating leases

	2021 Land & buildings £	2021 Other £	2020 Land & buildings £	2020 Other £
Leases expiring:				
Within one year	258,875	312	421,783	36,917
Within 2-5 years	300,646	-	300,852	625
Over five years	74,654	-	-	-
Total commitment	634,175	312	722,635	37,542

15. Restricted funds

	Balance 01/04/20 £	Income £	Expenditure £	Acquisition / transfers £	Balance 31/03/21 £
Restricted assets	239,194	-	(21,490)	-	217,704
Restricted projects	-	203,388	(203,388)	-	-
Total	239,194	203,388	(224,878)	-	217,704

Comparative figures	Balance 01/04/19 £	Income £	Expenditure £	Acquisition / transfers £	Balance 31/03/20 £
Restricted assets	261,794	-	(22,600)	-	239,194
Restricted projects	-	1,285,257	(1,285,257)	-	-
Total	261,794	1,285,257	(1,307,857)	-	239,194

Restricted assets are linked to specific properties whose future use is limited by covenants. Restricted projects are summarised in more detail below.

Restricted projects (summarised below) represent funds given to the charity for specific purposes. Any unspent at the yearend are carried forward.

15. Restricted funds (continued)

Restricted projects	Balance 01/04/20 £	Income £	Expenditure £	Acquisition / transfers £	Balance 31/03/21 £
Garfield Weston Foundation	-	25,000	(25,000)	-	-
Rank Foundation - Liverpool	-	10,900	(10,900)	-	-
Innovate UK	-	73,699	(73,699)	-	-
Big Issue Investment	-	16,000	(16,000)	-	-
Cornwall Council – Head start	-	13,333	(13,333)	-	-
Manchester Healthy Relationships	-	1,000	(1,000)	-	-
DHSC Grant Agreement	-	30,000	(30,000)	-	-
Francis Crick Institute	-	2,000	(2,000)	-	-
City of London	-	29,456	(29,456)	-	-
Public Health England – Welcome to Brook	-	1,000	(1,000)	-	-
Edward and Dorothy Cadbury Trust	-	1,000	(1,000)	-	-
Total	-	203,388	(203,388)	-	-

16. Unrestricted funds

	Balance 01/04/20 £	Income £	Expenditure £	Acquisition / transfers £	Balance 31/03/21 £
Unrestricted funds	549,811	9,727,223	(9,674,260)	-	602,774
Designated funds					
Fixed assets funds	491,751	-	(169,963)	409,250	731,038
Dilapidations funds	181,000	-	-	34,000	215,000
Total	1,222,562	9,727,223	(9,844,223)	443,250	1,548,812

Designated funds have been created to represent the net book value of unrestricted fixed assets and an approximation of dilapidations owed on premises. All other funds are classified as general funds.

17. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Long term creditors £	Total 2021 £
Restricted funds	217,704	-	-	217,704
General funds	-	544,944	57,830	602,774
Designated funds	731,038	215,000	-	946,038
Total	948,742	759,944	57,830	1,766,516

17. Analysis of net assets between funds (continued)

Comparative figures	Tangible fixed assets £	Net current assets £	Long term creditors £	Total 2020 £
Restricted funds	239,194	-	-	239,194
General funds	-	897,579	(357,768)	539,811
Designated funds	491,751	191,000	-	682,751
Total	730,945	1,088,579	(357,768)	1,461,756

18. Contingent liabilities

Four of the properties owned by Brook were purchased with the assistance of public authorities. If Brook stops using the property for the intended purpose an amount is potentially repayable. The properties are regularly valued in order to assess the potential liability if any of the properties were sold or stopped being used. For three of the properties the potential liability would be based on a percentage of the future sale proceeds; these range from 81% to 100%. For the fourth property the liability is the repayment of the grants received or a relevant proportion of the sales value if higher. As the potential future sales values are unknown it is not possible to calculate the expected sales proceeds, and therefore the total potential liability. All four properties have been used for many years, and there is no indication or intention that Brook will cease carrying out its charitable activities at any of the locations.

19. Analysis of changes in net debt

	1 April 2020 £	Cash flows £	Other non-cash changes £	31 March 2021 £
Cash and cash equivalents				
Cash	948,636	564,364	-	1,513,000
	948,636	564,364	-	1,513,000
Borrowings				
Debt due within one year	(28,887)	28,888	(332,195)	(332,194)
Debt due after one year	(345,048)	(34,240)	332,195	(47,093)
	(373,935)	(5,352)	-	(379,287)
Total commitment	574,701	559,012	-	1,133,713

20. Pensions

The company participates in the Pensions Trust Growth plan on behalf of some long-serving employees, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

20. Pensions (continued)

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £793m, liabilities of £970m and a deficit of £177m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions	
From 1 April 2016 to 30 September 2025	£12,945,440 per annum (payable monthly and increasing by 3% each on 1 st April)
From 1 April 2016 to 30 September 2028	£54,560 per annum (payable monthly and increasing by 3% each on 1 st April)
From 1 April 2019 to 31 January 2025	£11,243,000 per annum (payable monthly and increasing by 3% each on 1 st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

20.1 Present values of provision

	31 March 2021 £	31 March 2020 £	31 March 2019 £
Present value of provision	10,737	12,720	15,431

20.2 Reconciliation of opening and closing provisions

	Period ending 31 March 2021 £	Period ending 31 March 2020 £
Provision at start of period	12,720	15,431
Unwinding of the discount factor (interest expense)	288	196
Deficit contribution paid	(2,638)	(2,562)
Remeasurements – impact of any change in assumptions	367	(345)
Provision at end of period	10,737	12,720

20. Pensions (continued)

20.3 Assumptions

	31 March 2021 % per annum	31 March 2020 % per annum	31 March 2019 % per annum
Rate of discount	0.66	2.53	1.39

21. Comparative information

Statement of financial activities (Incorporating the income and expenditure account) For the year ended 31 March 2020

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income from			
Donations & legacies	11,960	38,342	50,302
Grants	5,000	1,246,915	1,251,915
Income from charitable activities			
Improving sexual health	8,545,157	-	8,545,157
Other income	16,600	-	16,600
Total income	8,578,717	1,285,257	9,863,974
Expenditure			
Costs of raising funds			
Fundraising	28,266	-	28,266
Cost of charitable activities			
Improving sexual health	8,457,226	1,307,857	9,765,083
Total expenditure	8,485,492	1,307,857	9,793,349
Net income / (expenditure) before transfer to Brook Jersey	93,225	(22,600)	70,625
Transfers to Brook Jersey	(129,392)	-	(129,392)
Net income / (expenditure)	(36,167)	(22,600)	(58,767)
Net movement in funds for the year	(36,167)	(22,600)	(58,767)
Balance brought forward at 1 April 2019	1,258,729	261,794	1,520,523
Balance carried forward at 31 March 2020	1,222,562	239,194	1,461,756