



# **BROOK YOUNG PEOPLE**

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

Company number: 02466940

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## ADMINISTRATIVE DETAILS

<b>CHARITY NAME</b>	Brook Young People
<b>TRADING NAME</b>	Brook
<b>REGISTRATION</b>	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
<b>REGISTERED OFFICE</b>	Penhaligon House, Green Street, Truro, TR1 2LH
<b>CHIEF EXECUTIVE</b>	Helen Marshall
<b>COMPANY SECRETARY</b>	Sally Hutchings
<b>AUDITORS</b>	HaysMac LLP 10 Queen Street Place, London, EC4R 1AG
<b>BANKERS</b>	Lloyds Bank PLC 25 Gresham Street, London EC2V 7HN
<b>SOLICITORS</b>	Penningtons Manches LLP 125 Wood Street, London, EC2V 7AW
<b>TRUSTEES</b>	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 60<sup>th</sup> 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](http://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 £
<b>Income</b>					
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
<b>Total income</b>		<b>15,170,365</b>	<b>643,360</b>	<b>15,813,725</b>	<b>14,027,530</b>
<b>Expenditure</b>					
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
<b>Total expenditure</b>	4	<b>15,919,568</b>	<b>725,213</b>	<b>16,644,781</b>	<b>14,938,020</b>
<b>Net income / (expenditure)</b>		<b>(749,203)</b>	<b>(81,853)</b>	<b>(831,056)</b>	<b>(910,490)</b>
<b>Net movement in funds for the year</b>		<b>(749,203)</b>	<b>(81,853)</b>	<b>(831,056)</b>	<b>(910,490)</b>
Balance brought forward at 1 April 2024		1,248,960	405,310	1,654,270	2,564,760
<b>Balance carried forward at 31 March 2025</b>	16 17	<b>499,757</b>	<b>323,457</b>	<b>823,214</b>	<b>1,654,270</b>

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

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

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

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

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
<b>Change in cash and cash equivalents</b>		<b>(223,378)</b>	<b>(375,721)</b>
<b>Cash and cash equivalents at the start of the period</b>		<b>582,825</b>	<b>958,546</b>
<b>Cash and cash equivalents at the end of the period</b>	19	<b>359,447</b>	<b>582,825</b>

Notes to the cash flow statement	2025 £	2024 £
<b>a. Reconciliation of net cash outflow from operating activities</b>		
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
<b>Net cash inflow from operating activities</b>	<b>549,676</b>	<b>595,569</b>
<b>b. Cash flows from investing activities and deconsolidation</b>		
Purchase of property, plant and equipment	(750,921)	(1,036,935)
Provision for pension deficit and other reserve movement	-	(440)
<b>Cash flow from investing activities and deconsolidation</b>	<b>(750,921)</b>	<b>(1,037,375)</b>
<b>c. Cash flows from financing activities</b>		
Cash element of bank loan repayments	(22,133)	(12,315)
Bank loans	-	78,400
<b>Cash flow from financing activities</b>	<b>(22,133)</b>	<b>66,085</b>

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
<b>Total grants</b>	<b>-</b>	<b>643,360</b>	<b>643,360</b>	<b>262,904</b>

	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Comparative figures</b>			
Other grants	-	262,904	262,904
<b>Total grants</b>	<b>-</b>	<b>262,904</b>	<b>262,904</b>

## 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
<b>Total charitable activities</b>	<b>15,062,112</b>	<b>-</b>	<b>15,062,112</b>	<b>13,650,208</b>

	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Comparative figures</b>			
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
<b>Total charitable activities</b>	<b>13,650,208</b>	<b>-</b>	<b>13,650,208</b>

#### 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
<b>Total expenditure</b>	<b>15,511,090</b>	<b>1,133,691</b>	<b>16,644,781</b>	<b>14,938,020</b>

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
<b>Total expenditure</b>	<b>13,840,751</b>	<b>1,097,269</b>	<b>14,938,020</b>

#### 5. GOVERNANCE COSTS

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

#### 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
<b>Total staff costs</b>	<b>8,914,443</b>	<b>8,149,829</b>

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 £
<b>Cost</b>				
As at 01 April 2024	513,831	3,584,877	3,456,565	7,555,273
Additions	-	277,586	473,335	750,921
<b>As at 31 March 2025</b>	<b>513,831</b>	<b>3,862,463</b>	<b>3,929,900</b>	<b>8,306,194</b>
<b>Depreciation</b>				
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
<b>As at 31 March 2025</b>	<b>389,800</b>	<b>3,106,528</b>	<b>2,664,615</b>	<b>6,160,943</b>
<b>Net book value</b>				
<b>As at 31 March 2025</b>	<b>124,031</b>	<b>755,935</b>	<b>1,265,285</b>	<b>2,145,251</b>
As at 31 March 2024	137,090	790,560	1,199,368	2,127,018

## 10. INVESTMENTS

	2025 £	2024 £
<b>Charity</b>		
Unlisted shares in wholly owned trading subsidiary	2	-
<b>Total</b>	<b>2</b>	<b>-</b>

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
<b>Total</b>	<b>173,968</b>	<b>174,129</b>

## 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
<b>Total</b>	<b>1,248,090</b>	<b>1,536,041</b>

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
<b>Total</b>	<b>1,247,605</b>	<b>1,536,041</b>

## 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
<b>Total</b>	<b>3,072,311</b>	<b>2,708,596</b>

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
<b>Total</b>	<b>3,049,812</b>	<b>2,708,596</b>

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
<b>Total</b>	<b>30,351</b>	<b>56,267</b>

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 £
<b>Leases expiring</b>				
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	-
<b>Total commitment</b>	<b>1,075,645</b>	<b>38,683</b>	<b>1,473,922</b>	<b>57,893</b>

#### 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
<b>Total</b>	<b>405,310</b>	<b>643,360</b>	<b>(725,213)</b>	<b>-</b>	<b>323,457</b>

<b>Comparative figures</b>	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
<b>Total</b>	<b>188,334</b>	<b>262,904</b>	<b>(45,928)</b>	<b>-</b>	<b>405,310</b>

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 £
<b>Restricted projects</b>					
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
<b>Total</b>	<b>234,813</b>	<b>643,360</b>	<b>(712,153)</b>	<b>-</b>	<b>166,020</b>

## 17. UNRESTRICTED FUNDS

Group	Balance 01/04/24 £	Income £	Expenditure £	Additions / transfers £	Balance 31/03/25 £
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
<b>Total</b>	<b>1,248,960</b>	<b>15,170,365</b>	<b>(15,919,568)</b>	<b>-</b>	<b>499,757</b>

Charity	Balance 01/04/24 £	Income £	Expenditure £	Additions / transfers £	Balance 31/03/25 £
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
<b>Total</b>	<b>1,248,960</b>	<b>14,909,848</b>	<b>(15,657,002)</b>	<b>-</b>	<b>501,806</b>

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

Group	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
<b>Total</b>	<b>2,145,251</b>	<b>(1,290,806)</b>	<b>(31,231)</b>	<b>823,214</b>

<b>Charity</b>	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>Long term creditors £</b>	<b>Total 2025 £</b>
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
<b>Total</b>	<b>2,145,253</b>	<b>(1,288,779)</b>	<b>(31,231)</b>	<b>825,263</b>

<b>Comparative figures Group and Charity</b>	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>Long term creditors £</b>	<b>Total 2024 £</b>
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
<b>Total</b>	<b>2,127,018</b>	<b>(415,601)</b>	<b>(57,147)</b>	<b>1,654,270</b>

## 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 £
<b>Cash and cash equivalents</b>				
Cash	582,825	(223,378)	-	359,447
<b>Total cash and equivalents</b>	<b>582,825</b>	<b>(223,378)</b>	<b>-</b>	<b>359,447</b>
<b>Borrowings</b>				
Debt due within one year	(22,133)	(3,783)	-	(25,916)
Debt due after one year	(56,267)	25,916	-	(30,351)
<b>Total borrowings</b>	<b>(78,400)</b>	<b>22,133</b>	<b>-</b>	<b>(56,267)</b>
<b>Total commitment</b>	<b>504,425</b>	<b>(201,245)</b>	<b>-</b>	<b>303,180</b>

## 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:

<b>Deficit contributions</b>	
From 1 April 2016 to 30 September 2025	£12,945,440 per annum (payable monthly and increasing by 3% each on 1 <sup>st</sup> April)
From 1 April 2016 to 30 September 2028	£54,560 per annum (payable monthly and increasing by 3% each on 1 <sup>st</sup> April)
From 1 April 2019 to 31 January 2025	£11,243,000 per annum (payable monthly and increasing by 3% each on 1 <sup>st</sup> 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 £
<b>Income</b>				
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
<b>Total income</b>	<b>13,764,626</b>	<b>262,904</b>	<b>14,027,530</b>	<b>13,032,700</b>
<b>Expenditure</b>				
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
<b>Total expenditure</b>	<b>14,892,092</b>	<b>45,928</b>	<b>14,938,020</b>	<b>12,939,887</b>
<b>Net income / (expenditure)</b>	<b>(1,127,466)</b>	<b>216,976</b>	<b>(910,490)</b>	<b>92,813</b>
<b>Net movement in funds for the year</b>	<b>(1,127,466)</b>	<b>216,976</b>	<b>(910,490)</b>	<b>92,813</b>
Balance brought forward at 1 April 2023	2,376,426	188,334	2,564,760	2,471,947
<b>Balance carried forward at 31 March 2024</b>	<b>1,248,960</b>	<b>405,310</b>	<b>1,654,270</b>	<b>2,564,760</b>

### 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)	-
<b>Gross profit</b>	<b>20,463</b>	-
Operating expenses	(22,512)	-
<b>Profit on ordinary activities before tax</b>	<b>(2,049)</b>	-
Taxation	-	-
<b>Loss after tax</b>	<b>(2,049)</b>	-

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)	-
<b>Net Assets</b>	<b>(2,047)</b>	-
Called up share capital	2	-
Accumulated loss	(2,049)	-
<b>Shareholders' funds</b>	<b>(2,047)</b>	-