

Company registration number: 1830241  
Charity registration number: 290118

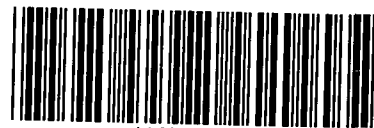
# Brandon Centre for Counselling and Psychotherapy for Young People

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2014

FRIDAY



\*A3BX3L6H\*

A36

11/07/2014

#152

COMPANIES HOUSE

Field Sullivan Limited  
Neptune House  
70 Royal Hill  
Greenwich  
SE10 8RF

# **Brandon Centre for Counselling and Psychotherapy for Young People**

## **Contents**

Reference and administrative details .....	1
Trustees' report .....	2 to 5
Trustees' responsibilities in relation to the financial statements .....	6
Independent auditors' report .....	7 to 8
Statement of financial activities .....	9
Balance sheet .....	10
Notes to the financial statements .....	11 to 23

## **Brandon Centre for Counselling and Psychotherapy for Young People**

### **Reference and administrative details**

<b>Charity name</b>	Brandon Centre for Counselling and Psychotherapy for Young People
<b>Charity registration number</b>	290118
<b>Company registration number</b>	1830241
<b>Principal office</b>	26 Prince of Wales Road Kentish Town London NW5 3LG
<b>Registered office</b>	26 Prince of Wales Road Kentish Town London NW5 3LG
<b>Trustees</b>	Dr Danielle Mercey (chair) Professor Richard Taffler (honorary treasurer) Dolores Currie Denise Galpert Dr Anna Higgitt Lucie Morris Yemi Oloyede Brenda Sutherland Olivia Tatton Brown Basil Tyson
<b>Secretary</b>	Geoffrey Baruch (also chief executive)
<b>Auditor</b>	Field Sullivan Limited Neptune House 70 Royal Hill Greenwich SE10 8RF

## **Brandon Centre for Counselling and Psychotherapy for Young People**

### **Trustees' report**

#### **Introduction**

The council of management, who are the directors for Companies Act purposes and trustees for Charities Act purposes, have pleasure in submitting the trustees' report for 2013/14. This is a directors' report required by s417 of the Companies Act 2006. It should be read in conjunction with the annual report for the year ended 31 March 2014 which is available as a separate publication. The financial statements comply with current statutory requirements and the requirements of the Memorandum and Articles of Association.

The Brandon Centre was formerly The London Youth Advisory Centre which was founded in 1968. It was registered as a charity and incorporated as a company in 1984. The names of the members of the council of management who served during the year ended 31 March 2014 are set out on page 1. The objectives and activities of the company are governed by its Memorandum and Articles of Association.

#### **Objectives of the charity**

The principal objective of the Brandon Centre is to maintain and develop an accessible and flexible professional service in response to the psychological, medical, sexual and social problems of young people aged 12 to 25 years. It aims to relieve distress, mobilise personal resources and facilitate growth in adolescents towards responsibility and self-fulfilment. Furthermore, it aims to prevent or alleviate suffering caused by unwanted pregnancy and by mental ill health, psychological disturbance and maladaptation in adult and future family relationships.

#### **Appointment of council members**

Members of the council must be members of the company, and shall be elected either by the members of the company in general meeting or by the council. At each annual general meeting one-third of the members of the council are required to retire from office by rotation, but are eligible for re-election. The council may appoint someone to be a member of the council, either to fill a casual vacancy or as an addition to the existing membership, and anyone so appointed holds office only until the next annual general meeting, but is eligible for re-election. Induction of new members is achieved by an initial tour of the building, a brief history on the Centre, current projects, achievements and challenges. Training is provided for the roles and responsibilities of members.

Last year the council met for six ordinary meetings and one annual general meeting.

#### **Principal activities**

The Brandon Centre's services extend to a wide range of young people's problems. They include contraception and sexual health, psychotherapy, multisystemic therapy, parent training, providing information for young people and professionals, research, evaluation, consultation and teaching.

All the Centre's services are free of charge. There is no geographical restriction for users of the contraception, parenting and information services. The Centre places great emphasis on being accessible for young people who need its services and may be hard to reach. The Centre is registered with the Care Quality Commission and is compliant with the Commission's regulations and standards regarding the delivery of health care.

## **Brandon Centre for Counselling and Psychotherapy for Young People**

### **Trustees' report**

#### **Public benefit and review of activities and performance**

The council has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our activities in light of the objectives of the charity as set out in the Centre's Memorandum and Articles of Association and in planning its future activities. In particular, the trustees have considered in detail how planned activities will continue to contribute to the objects for which the association was established.

The Centre's psychotherapy service has continued to grow. The Centre is part of Camden CYP IAPT (children and young people's improving access to psychological therapies) partnership. Referrals are received from Camden Joint Intake, Islington CAMHS (child and adolescent mental health service) and Camden and Islington Psychological Therapies Service. Key to the Brandon Centre's aims is the ability for young people to self refer. In 2013/14, including parent referrals, 57% (167) of young people that used the Centre's service and its satellite service in Islington, Counselling at the Drum, were self referrals. The Brandon Centre has also established an innovative service providing emotional support for Camden young parents whose child has been removed into care.

Three MST (multisystemic therapy) teams provided treatment for over 90 families of young people with antisocial behaviours, problem sexual behaviour (as part of a clinical trial), substance abuse problems and young people involved in gang culture. As a result of MST, many of them have been prevented from being placed in care or from receiving a custodial sentence.

The contraceptive and sexual health service continues to provide high-quality, individually tailored services to large numbers of young people. There has been a significant increase in STI testing and importantly an increase in young people treated for bacterial STIs.

The parent management training service has a high level of demand from parents, who continue to respond favourably to the programme with excellent retention rates for such a demanding programme. Certain key themes that emerge from all the services provided include:

The constant desire to receive meaningful feedback from users. Staff have used innovative ways to engage young people in order to hear their views. Some of this is sampled in this report. Some parents who were part of the MST programmes were interviewed in depth on their experiences. We are also very pleased to have on the council of management a young person who is a former user of the Centre's services, and a parent who participated in the MST programme.

Continuing involvement in high quality research ensures that the Centre is contributing to the knowledge base in these areas and influencing national strategy.

A commitment to teaching by providing placements for DCLinPsy (Doctorate in Clinical Psychology) students and students on the clinical child and adolescent psychotherapy training at the Tavistock and Portman NHS Foundation Trust helps to disseminate the good practice that is part of the Brandon Centre culture.

Last year the council of management met for six ordinary meetings and one annual general meeting. We would like to thank all members of the management committee who continue to give their time, experience and knowledge to help the Centre, including Richard Taffler, honorary treasurer who oversees our finances.

## **Brandon Centre for Counselling and Psychotherapy for Young People**

### **Trustees' report**

The successes highlighted in this report were made possible due to the hard work and loyalty of the staff. On behalf of the council of management, we thank them for their work, and in particular for the continuing dedication of the director, Geoffrey Baruch.

We are very appreciative of the continued financial support from a number of health and local authorities and for the generosity of charitable trusts and corporations. Their support allows the Centre to continue to respond to the mental health needs and contraceptive and sexual health requirements of young people seeking help.

#### **Financial review**

As shown by the statement of financial activities, total incoming resources for the year to 31 March 2014 amounted to £1,663,363 (2013: £1,600,615) and expenditure totalled £1,552,798 (2013: £1,446,110). Net incoming resources during the year amounted to £110,565 (2013: £154,505). As in previous years, the Centre has benefited from the financial support of health and local authorities, charitable trusts and corporate donors.

Total fund balances at 31 March 2014 were £1,079,204 (2013: £968,639) of which £252,388 (2013: £252,388) was the capital reserve which represents the cost of funding the property in north-west London where the Brandon Centre carries on its activities. A further £79,094 (2013: £79,033) is the Brandon Centre's development fund which is a long-term contingency fund as described in more detail in the notes to the accounts. The remaining balance of £747,722 (2013: £637,218) consists of £50,913 (2013: £94,213) restricted funds which relate to the various activities of the Brandon Centre together with an unrestricted funds balance of £696,809 (2013: £543,005), which is higher than the level of reserves considered necessary as per the reserves policy by £102,000. Free reserves at the end of the year stood at £693,087 (2013: £535,975).

The Brandon Centre's financial position at 31 March 2014 remains sound. The funding environment is becoming increasingly difficult and could have an impact on current levels of activity.

#### **Risk analysis**

In order to comply with the Statement of Recommended Practice for Charity Accounts (SORP 2005) a review of the major risks to which the charity is exposed and the systems that have been established to mitigate those risks was carried out by the honorary treasurer and director, in consultation with the auditor. The review initially considered external factors. Changes in social policy, overall public spending, the standing of child and adolescent mental health services and legislation were identified as potential areas of risk. Potential human resources and infrastructure problems at the Centre were also considered. However the review conducted found that there were already systems in place to mitigate the possible impact of the main risks identified. Based on the report's recommendations areas of potential vulnerability identified were rectified. Formal risk analysis is being conducted on a continuing basis and any new areas of risk identified will be addressed.

#### **Reserves policy**

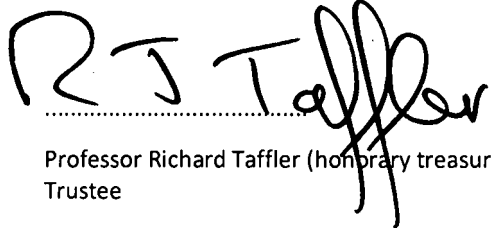
As a reserves policy, the council of management has agreed that there should be three months running costs, sufficient funds to make redundancy payments should the organisation be forced to close and a contingency sum of £10,000.

#### **Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

**Brandon Centre for Counselling and Psychotherapy for Young People**  
**Trustees' report**

Approved by the Board on 20 June 2014 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R Taffler', written over a dotted line.

Professor Richard Taffler (honorary treasurer)  
Trustee

## **Brandon Centre for Counselling and Psychotherapy for Young People**

### **Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of Brandon Centre for Counselling and Psychotherapy for Young People for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including 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; and
- 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. 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 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.



## **Independent auditors' report to the trustees of**

### **Brandon Centre for Counselling and Psychotherapy for Young People**

We have audited the financial statements of Brandon Centre for Counselling and Psychotherapy for Young People for the year ended 31 March 2014, set out on pages 9 to 23. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement set out on page 6, 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.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Independent auditors' report to the trustees of  
Brandon Centre for Counselling and Psychotherapy for Young People**

..... continued

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

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



Field Sullivan Limited  
Senior Statutory Auditor

30 June 2014

Neptune House  
70 Royal Hill  
Greenwich  
SE10 8RF

Field Sullivan Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**Brandon Centre for Counselling and Psychotherapy for Young People**

**Statement of financial activities (including income and expenditure account) for the year ended 31 March 2014**

		Unrestricted funds	Restricted funds	Total funds 2014	Total funds 2013
	Note	£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	28,809	445,375	474,184	598,748
Investment income	4	2,717	386	3,103	7,357
Incoming resources from charitable activities	5	1,185,627	-	1,185,627	994,329
Other incoming resources	6	449	-	449	181
Total incoming resources		<u>1,217,602</u>	<u>445,761</u>	<u>1,663,363</u>	<u>1,600,615</u>
<b>Resources expended</b>					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs	7	5,385	-	5,385	5,241
Charitable activities	7	1,043,931	489,000	1,532,931	1,426,825
Governance costs	7	14,482	-	14,482	14,044
Total resources expended	7,8	<u>1,063,798</u>	<u>489,000</u>	<u>1,552,798</u>	<u>1,446,110</u>
Net movements in funds		153,804	(43,239)	110,565	154,505
<b>Reconciliation of funds</b>					
Total funds brought forward		543,005	425,634	968,639	814,134
Total funds carried forward		<u>696,809</u>	<u>382,395</u>	<u>1,079,204</u>	<u>968,639</u>

The notes on pages 11 to 23 form an integral part of these financial statements.

**Brandon Centre for Counselling and Psychotherapy for Young People (registration number: 1830241)**

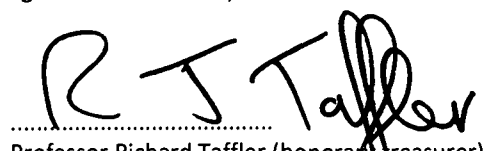
**Balance sheet as at 31 March 2014**

		2014		2013	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		256,109		259,743
<b>Current assets</b>					
Debtors	13	48,144		51,164	
Cash at bank and in hand		<u>858,085</u>		<u>1,033,453</u>	
		906,229		1,084,617	
<b>Creditors: Amounts falling due within one year</b>	14	<u>(83,134)</u>		<u>(349,407)</u>	
<b>Net current assets</b>			<u>823,095</u>		<u>735,210</u>
<b>Total assets less current liabilities</b>			1,079,204		994,953
<b>Creditors: Amounts falling due after more than one year</b>	15		<u>-</u>		<u>(26,314)</u>
<b>Net assets</b>			<u><u>1,079,204</u></u>		<u><u>968,639</u></u>
<b>The funds of the charity:</b>					
<b>Restricted funds in surplus</b>			382,395		425,634
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>696,809</u>		<u>543,005</u>
<b>Total charity funds</b>			<u><u>1,079,204</u></u>		<u><u>968,639</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 20 June 2014 and signed on its behalf by:

  
 Dr Danielle Mercey (chair)  
 Trustee

  
 Professor Richard Taffler (honorary treasurer)  
 Trustee

The notes on pages 11 to 23 form an integral part of these financial statements.

## **Brandon Centre for Counselling and Psychotherapy for Young People**

### **Notes to the financial statements for the year ended 31 March 2014**

#### **1 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Further details of each fund are disclosed in note 19.

##### **Incoming resources**

Grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Where income is received, some or all of which is specifically in relation to future periods, the relevant amount is deferred and credited to the statement of financial activities in the period to which it relates.

Investment income is recognised on an accruals basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**Notes to the financial statements for the year ended 31 March 2014**

## Fixed assets

## Depreciation

Fixtures and fittings 33% straight line basis

### Operating leases

## Pensions

2	Voluntary income	Unrestricted funds £	Restricted funds £	Total funds 2014 £	Total funds 2013 £
	<b>Grants</b>				
	Trusts and foundations	28,809	87,375	116,184	240,748
	UK Government grants	-	358,000	358,000	358,000
		<u>28,809</u>	<u>445,375</u>	<u>474,184</u>	<u>598,748</u>

# **Brandon Centre for Counselling and Psychotherapy for Young People**

## **Notes to the financial statements for the year ended 31 March 2014**

..... continued

### **3 Grants receivable**

	Unrestricted funds £	Restricted funds £	Total funds 2014 £	Total funds 2013 £
The Hampstead Wells and Campden Trust	-	7,500	7,500	7,500
BBC Children in Need	-	9,875	9,875	7,500
Cripplegate Foundation	-	18,000	18,000	18,000
The City Bridge Trust	-	40,000	40,000	40,000
J Paul Getty Jnr Charitable Trust	-	-	-	25,000
John Lyon's Charity	-	-	-	30,000
The AB Charitable Trust	-	-	-	7,500
Islington Giving	-	-	-	28,500
The Mercer's Company	-	-	-	10,000
Oakdale Trust	7,000	-	7,000	7,000
Tuixen Foundation	-	-	-	30,000
GMS Estates Limited	10,000	-	10,000	10,000
Other donations	11,809	12,000	23,809	19,748
Department of Health	-	358,000	358,000	358,000
	<u>28,809</u>	<u>445,375</u>	<u>474,184</u>	<u>598,748</u>

### **4 Investment income**

	Unrestricted funds £	Restricted funds £	Total funds 2014 £	Total funds 2013 £
Interest on cash deposits	<u>2,717</u>	<u>386</u>	<u>3,103</u>	<u>7,357</u>

# **Brandon Centre for Counselling and Psychotherapy for Young People**

## **Notes to the financial statements for the year ended 31 March 2014**

..... continued

### **5 Incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds 2014 £	Total funds 2013 £
<b>Charitable activity</b>				
Consultancy income	40,735	-	40,735	27,533
London Borough of Ealing	95,000	-	95,000	-
London Borough of Camden	210,190	-	210,190	185,440
London Borough of Islington	47,500	-	47,500	9,999
London Borough of Waltham Forest	70,000	-	70,000	70,000
London Borough of Haringey	295,827	-	295,827	277,220
NHS Enfield	95,000	-	95,000	104,500
NHS Camden	242,184	-	242,184	221,021
NHS Haringey	10,000	-	10,000	-
NHS Islington	68,749	-	68,749	68,749
Department of Health	7,979	-	7,979	23,938
Other	2,463	-	2,463	5,929
	<u>1,185,627</u>	<u>-</u>	<u>1,185,627</u>	<u>994,329</u>

### **6 Other incoming resources**

	Unrestricted funds £	Restricted funds £	Total funds 2014 £	Total funds 2013 £
<b>Other income</b>				
Other income	<u>449</u>	<u>-</u>	<u>449</u>	<u>181</u>



**Brandon Centre for Counselling and Psychotherapy for Young People**

**Notes to the financial statements for the year ended 31 March 2014**

..... continued

**7 Total resources expended**

	Operating activity	Charitable activity	Governance	Total 2014	Total 2013
	£	£	£	£	£
<b>Direct costs</b>					
Medical supplies	-	33,248	-	33,248	26,363
Building redevelopment	-	-	-	-	26,512
Wages and salaries	5,385	1,183,096	8,202	1,196,683	1,079,495
Staff NIC (Employers)	-	124,904	-	124,904	113,453
Staff pensions	-	16,344	-	16,344	26,623
Courses and conferences	-	8,741	-	8,741	4,391
Rent and rates	-	16,916	-	16,916	14,564
Light, heat and power	-	4,741	-	4,741	4,057
Insurance	-	11,285	-	11,285	10,949
Repairs and renewals	-	1,219	-	1,219	5,773
Telephone and fax	-	22,602	-	22,602	18,406
Household expenses and sundries	-	20,051	-	20,051	20,209
Computer supplies and maintenance	-	16,964	-	16,964	12,980
Printing, postage and stationery	-	9,585	2,080	11,665	15,650
Recruitment	-	10,465	-	10,465	5,575
Subscriptions, books and pamphlets	-	3,925	-	3,925	7,732
Sundry expenses	-	5,261	-	5,261	5,242
Travel and subsistence	-	32,340	-	32,340	31,178
The audit of the charity's annual accounts	-	-	3,360	3,360	3,240
Non audit services	-	-	840	840	840
Professional fees	-	7,610	-	7,610	3,893
Depreciation of fixtures and fittings	-	3,634	-	3,634	8,985
	<u>5,385</u>	<u>1,532,931</u>	<u>14,482</u>	<u>1,552,798</u>	<u>1,446,110</u>

# **Brandon Centre for Counselling and Psychotherapy for Young People**

## **Notes to the financial statements for the year ended 31 March 2014**

..... continued

### **8 Total resources expended by services**

	Development	Restricted	Unrestricted	Total	Total
	fund	fund	fund	funds	funds
	£	£	£	2014	2013
	£	£	£	£	£
Adolescent Health Project	-	7,500	-	7,500	7,500
Bereavement	-	9,875	-	9,875	7,500
The Drum	-	18,000	-	18,000	18,000
Education Transitions Programme for 16 to 19 year olds	-	-	-	-	30,000
Psychotherapy	-	4,000	255,865	259,865	206,805
Psychotherapy Clinical Manager	-	40,000	-	40,000	40,000
Psychotherapy for young people of Irish origin	-	3,000	-	3,000	3,000
Psychotherapy service for young people with mental health problems	-	-	-	-	10,000
Structural Family Therapist	-	17,760	-	17,760	25,000
Contraception	-	-	250,359	250,359	249,369
Parenting Work	-	-	15,480	15,480	16,263
MST SA (substance abuse)	-	78,000	231,193	309,193	281,995
MST PSB (problem sexual behaviour)	-	310,228	-	310,228	255,087
MST HWF (Haringey and Waltham Forest)	-	-	294,005	294,005	270,564
MST project	-	312	-	312	-
Depreciation	325	-	3,308	3,633	6,476
Governance and fundraising	-	-	13,588	13,588	18,551
	<u>325</u>	<u>488,675</u>	<u>1,063,798</u>	<u>1,552,798</u>	<u>1,446,110</u>

### **9 Trustees' remuneration and expenses**

No trustees received any remuneration or expenses during the year (2013:nil). No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2013:nil)

### **10 Net income**

Net income is stated after charging:

	2014	2013
	£	£
Auditors' remuneration – audit services	3,360	3,240
Depreciation of tangible fixed assets	3,633	8,985

**Brandon Centre for Counselling and Psychotherapy for Young People**  
**Notes to the financial statements for the year ended 31 March 2014**

..... continued

**11 Employees' remuneration**

The average number of persons employed by the charity (including trustees) during the year, analysed by category, was as follows:

	<b>2014</b>	<b>2013</b>
	<b>No.</b>	<b>No.</b>
Director	1	1
Medical	6	6
Psychotherapy	7	8
MST	18	15
Management and administration	7	6
	<u>39</u>	<u>36</u>

The aggregate payroll costs of these persons were as follows:

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,196,683	1,093,984
Social security	124,904	113,453
Other pension costs	16,344	12,134
	<u>1,337,931</u>	<u>1,219,571</u>

**Senior employees**

During the year, the number of senior employees who received emoluments falling within the following ranges was:

	<b>2014</b>	<b>2013</b>
	<b>No.</b>	<b>No.</b>
£80,001 - £90,000	<u>1</u>	<u>1</u>

During the year, defined contribution pension contributions on behalf of these staff amounted to £7,144 (2013 - £5,231).

# **Brandon Centre for Counselling and Psychotherapy for Young People**

## **Notes to the financial statements for the year ended 31 March 2014**

..... continued

### **12 Tangible fixed assets**

	Freehold interest in land and buildings £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
As at 1 April 2013 and 31 March 2014	<u>252,388</u>	<u>65,433</u>	<u>317,821</u>
<b>Depreciation</b>			
As at 1 April 2013	-	58,078	58,078
Charge for the year	-	<u>3,634</u>	<u>3,634</u>
As at 31 March 2014	<u>-</u>	<u>61,712</u>	<u>61,712</u>
<b>Net book value</b>			
As at 31 March 2014	<u>252,388</u>	<u>3,721</u>	<u>256,109</u>
As at 31 March 2013	<u>252,388</u>	<u>7,355</u>	<u>259,743</u>

As the council of management consider that any depreciation charge on the freehold property would be immaterial on the grounds that the estimated residual value is not materially different from the carrying value which is the cost of acquisition, no depreciation has been provided.

The freehold property, 26 Prince of Wales Road, London NW5, was acquired in April 1983 at a cost of £35,559. Donations were received for the cost of the premises and a capital reserve fund was established for these funds. An extension to the building was subsequently added and further donations were received and placed to the credit of the capital reserve. In 2009, building works were carried out to convert the top floor flat into offices for the use of the Centre. This was funded from the development fund set up for this purpose. An amount equal to the cost has been transferred from the development fund to the capital reserve fund. The balance on the capital reserve fund equals the cost of the property.

### **13 Debtors**

	2014 £	2013 £
Trade debtors	36,761	41,739
Prepayments and accrued income	<u>11,383</u>	<u>9,425</u>
	<u>48,144</u>	<u>51,164</u>

**Brandon Centre for Counselling and Psychotherapy for Young People**  
**Notes to the financial statements for the year ended 31 March 2014**

..... continued

**14 Creditors: Amounts falling due within one year**

	2014 £	2013 £
Trade creditors	6,724	11,161
Taxation and social security	36,016	32,813
Accruals and deferred income	40,394	305,433
	<u>83,134</u>	<u>349,407</u>

Creditors amounts falling due within one year includes deferred income:

	2014 £	2013 £
As at 1 April 2013	299,500	306,529
Amount released to incoming resources	(299,500)	(306,529)
Amount deferred in the year	36,314	299,500
As at 31 March 2014	<u>36,314</u>	<u>299,500</u>

**15 Creditors: Amounts falling due after more than one year**

	2014 £	2013 £
Accruals and deferred income	<u>-</u>	<u>26,314</u>

Creditors amounts falling due after more than one year includes deferred income:

	2014 £	2013 £
As at 1 April 2013	26,314	311,314
Amount released to incoming resources	(26,314)	(285,000)
As at 31 March 2014	<u>-</u>	<u>26,314</u>

**Brandon Centre for Counselling and Psychotherapy for Young People**  
**Notes to the financial statements for the year ended 31 March 2014**

..... continued

**16 Operating lease commitments**

As at 31 March 2014 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	<b>Land and buildings</b>	
	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Within two and five years	<u>2,500</u>	<u>2,500</u>

**17 Pension scheme**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £16,344 (2013 - £12,134).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

**18 Related parties**

**Controlling entity**

The charity is controlled by the trustees who are all directors of the company.

**Related party transactions**

No trustee or other person related to the charity had any personal interest in any contact or transaction entered into by the charity during the year (2013:nil).

**Brandon Centre for Counselling and Psychotherapy for Young People**  
**Notes to the financial statements for the year ended 31 March 2014**

..... continued

**19 Analysis of funds**

	At 1 April 2013	Incoming resources	Resources expended	At 31 March 2014
	£	£	£	£
<b>General funds</b>				
Unrestricted income fund	543,005	1,217,602	(1,063,798)	696,809
<b>Restricted funds</b>				
Capital reserve	252,388	-	-	252,388
Development fund	79,033	386	(325)	79,094
Restricted funds	-	-	-	-
Bereavement	233	9,875	(9,875)	233
The Drum	-	18,000	(18,000)	-
Psychotherapy	-	4,000	(4,000)	-
Psychotherapy clinic manager	-	40,000	(40,000)	-
Psychotherapy for young people of Irish origin	-	3,000	(3,000)	-
Structural family therapist	20,496	-	(17,761)	2,735
MST SA	-	78,000	(78,000)	-
MST PSB	44,020	285,000	(310,228)	18,792
MST project	29,464	-	(311)	29,153
Adolescent health project	-	7,500	(7,500)	-
	425,634	445,761	(489,000)	382,395
	968,639	1,663,363	(1,552,798)	1,079,204

## **Brandon Centre for Counselling and Psychotherapy for Young People**

### **Notes to the financial statements for the year ended 31 March 2014**

..... continued

Purpose of restricted funds for the year ended 31 March 2014

#### **Bereavement**

A psychotherapy service for 12 to 18 year olds who have suffered a bereavement.

#### **The Drum**

A psychotherapy service for 12 to 21 year olds based at the Drum youth service project in south Islington.

#### **MST PSB**

A randomised controlled trial evaluating the effectiveness of an adaptation of multisystemic therapy for 12 to 17 year olds with problem sexual behaviour, which includes families of young people convicted of sexual offences.

#### **MST SA**

A project piloting an adaptation of multisystemic therapy for young people with serious substance abuse and severe antisocial behaviour.

#### **MST project**

A project in partnership with Haringey Youth Offending Service and Camden Youth Offending Service evaluating the effectiveness of MST in reducing re-offending by persistent young offenders.

#### **Structural family therapist**

A project applying family therapy for young people with moderate substance misuse problems and antisocial behaviour.

#### **Psychotherapy**

A psychotherapy service for 12 to 21 year olds with emotional and behavioural problems at risk of psychiatric disorder.

#### **Adolescent Health Project**

A psychotherapy service for hard-to-reach 12 to 21 year olds living in the London borough of Camden.

#### **Psychotherapy service clinical manager**

A three-year grant from City Bridge Trust supporting the creation of a new post of clinical manager for the psychotherapy service.

#### **Psychotherapy for young people of Irish origin**

A grant from the Irish Youth Foundation for psychotherapy for 12 to 21 year olds from an Irish background that are experiencing mental health problems.

#### **Capital reserve**

As described in note 12 this fund equals the cost of the freehold property.



## Brandon Centre for Counselling and Psychotherapy for Young People

### Notes to the financial statements for the year ended 31 March 2014

..... continued

#### Development fund

The extension to the property had been fully funded in previous years and on completion Brandon Cadbury and associated trusts generously agreed that sums previously earmarked for the extension could be retained to create a Development Fund for the longer term benefit of the Centre. In line with this, the policy of the Brandon Centre is to reserve this fund firstly, for any major capital works that may arise, secondly as a contingency fund to enable the Centre to continue to meet existing commitments at times of shortfall in income and thirdly to pump prime innovative projects, but this only to the extent that the fund will still be able to meet the two previously mentioned objectives. The money is invested and the interest accruing thereon is added to the fund on a year to year basis. The balance at year end is available to be spent in the future.

#### 20 Net assets by fund

	Unrestricted funds	Restricted funds	Total funds 2014	Total funds 2013
	£	£	£	£
Tangible assets	3,722	252,387	256,109	259,743
Current assets	739,907	166,322	906,229	1,084,617
Creditors: Amounts falling due within one year	(46,820)	(36,314)	(83,134)	(349,407)
Creditors: Amounts falling due after more than one year	-	-	-	(26,314)
Net assets	<u>696,809</u>	<u>382,395</u>	<u>1,079,204</u>	<u>968,639</u>