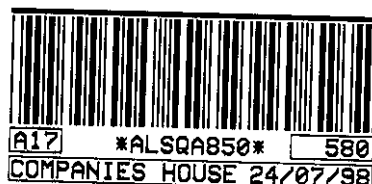


1830241

# **BRANDON CENTRE FOR COUNSELLING AND PSYCHOTHERAPY FOR YOUNG PEOPLE**

## **REPORT AND FINANCIAL STATEMENTS**

**for the year ended  
31st March 1998**



**SUSAN FIELD  
CHARTERED ACCOUNTANT**

**NEPTUNE HOUSE  
70 ROYAL HILL  
LONDON SE10 8RT**

**BRANDON CENTRE  
FOR COUNSELLING AND PSYCHOTHERAPY  
FOR YOUNG PEOPLE**

**Registered Address:**

26 Prince of Wales Road, Kentish Town,  
London NW5 3LG  
Tel: 0171 267 4792/3  
Fax: 0171 267 5212

**Open:**

Monday, Wednesday: 9.30am-8.00pm  
Tuesday, Thursday  
Friday: 9.30am-5.00pm

**Registered Charity No: 290118**

**Company Limited by Guarantee No: 1830241**

**HONORARY PATRON**

**Brandon Cadbury**

**COUNCIL OF MANAGEMENT**

**Sandra Ramsden** (Chair)  
Head Child Psychotherapist  
Middlesex Hospital

**David Citron** (Honorary Treasurer)  
Senior Lecturer in Accounting,  
City University Business School

**Richard Astor**  
Video Producer

**Felicity Crowther**  
Solicitor

**Dolores Currie**  
Manager, Global Finance  
British Telecom

**Yohannes Fassil**  
Health Care Standards Manager  
Kensington, Chelsea and  
Westminster Health Authority

**Anna Higgitt**  
Consultant Psychiatrist, St Charles Hospital

**Jane Roberts**  
London Borough of Camden Representative

**Olivia Tatton Brown**  
Educational Psychologist

**Honorary Consultant Psychiatrist**  
**Dr David Sturgeon**

**THE STAFF**

**Director**  
**Geoffrey Baruch**

**Doctors**  
**Mellany Ambrose**  
**Veronique Moens**

**Psychotherapists**  
**Olivia Amiel**  
**George Pearce**  
**James Rose**

**Child Psychotherapists**  
**Caroline Essenhigh**  
**Charlotte Jarvis**  
**Zora Radonic**  
**Judy Townley** (until 31.7.97)  
**David Trevatt**  
**Susan Whitlock Blundell**

**Clinical Psychologists**  
**Rajinder Bains** (seconded from Camden & Health  
Islington Community Health Service Trust)  
**Katrina Scior** (seconded from Camden & Islington  
Community Health Service Trust)

**Administrative Secretary**  
**Eileen Felstead** (until 31.1.98)  
**Sarah Charlton**

**Receptionist/Secretary**  
**Yvonne Alexander** (until 30.10.97)

**Bankers:**  
Barclays Bank Plc  
Islington & Camden  
Business Centre  
PO Box 3474  
London NW1 7NQ

**Legal Advisers**  
Bindman & Partners  
Solicitors  
257 Gray's Inn Road  
London WC1X 8QF

**Auditors**  
Susan Field  
Chartered Accountant  
Neptune House  
70 Royal Hill  
London SE10 8RT

**BRANDON CENTRE  
FOR COUNSELLING AND PSYCHOTHERAPY  
FOR YOUNG PEOPLE**

**Directors Report**

**Introduction**

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 at 31st March 1998 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.

**Principal Activities**

The Brandon Centre's service extends to a wide range of adolescent problems. There is a particular medical provision for contraceptive, pregnancy and psycho-sexual difficulties. The work of the Centre covers four main activities; psychotherapy and medical counselling; the provision of information for both young people and professionals; research and evaluation; and consultation and teaching.

**Financial Review**

As shown by the Statement of Financial Activities, total incoming resources for the year to 31st March 1998 amounted to £280,435 and expenditure totalled £257,599. This resulted in net incoming resources of £22,836, a surplus mainly attributable to the new long-term project which addresses young offender/conduct disorder problems. We are also particularly grateful to have received a donation of £10,000 for the Oakdale Trust towards our Development Fund.

Direct project expenditure amounted to £239,012. This was 25% increase over the previous year, representing a significant growth in the level of our activity and service provision. Expenditures on the Centre's Contraception, Psychotherapy and Advice and Information activities totalled almost £100,000, while our long-term Conduct Disorder project accounted for a further £60,000. The Balance was applied to the Centre's other various Mental Health projects.

Total Fund balances at 31st March 1998 were £277,558. As in previous years, £149,663 of this 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 £58,777 is the Brandon Centre's Development Fund which is designated as a long-term contingency fund as described in more detail in the notes to the accounts. The remaining balance of £69,118 consists primarily of £63,093 restricted funds which relate to the various activities of the Brandon Centre together with an unrestricted funds balance of £6,025.

**BRANDON CENTRE  
FOR COUNSELLING AND PSYCHOTHERAPY  
FOR YOUNG PEOPLE**

**Directors Report cont/**

The Brandon Centre's financial position at 31st March 1998 remains sound. However, future income from grants and donations will continue to be essential for the ongoing development and expansion of the Centre's activities.

**Legal Status**

The Brandon Centre for Counselling and Psychotherapy for Young People is a company limited by guarantee, number 1830241, and therefore has no share capital, and is also a registered charity, number 290118.

**Statement of Council of Management's Responsibilities**

Company law requires the Council of Management to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the incoming and outgoing resources of the company for that period. In preparing those financial statements the Council of Management are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

**Auditor**

A resolution to re-appoint Susan Field, Chartered Accountant as the Auditor of the Company will be proposed at the Annual General Meeting.

This report, which has been prepared in accordance with the special provisions of part VII of the Companies Act 1985, applicable to small companies was approved by the Board on 16th July 1998 and signed on its behalf.

By Order of the Council of Management,

X  
D Citron  
Treasurer

D. Citron

# S U S A N • F I E L D

CHARTERED ACCOUNTANT  
NEPTUNE HOUSE  
70 ROYAL HILL  
LONDON SE10 8RT

TELEPHONE  
0181-694 8004  
0181-694 8081  
FAX  
0181-694 8069

## **BRANDON CENTRE FOR COUNSELLING AND PSYCHOTHERAPY FOR YOUNG PEOPLE**

### **Auditors Report to the Members of Brandon Centre for Counselling and Psychotherapy for Young People**

I have audited the financial statements on pages 5 to 12 which have been prepared under the historical cost convention and the accounting policies set out on page 7.

#### **Respective responsibilities of directors and auditors**

As described on page 3 the company's Council of Management are responsible for the preparation of financial statements. It is my responsibility to form an independent opinion, based on my audit, on those statements and to report my opinion to you.

#### **Basis of Opinion**

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

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

#### **Opinion**

In my opinion, the financial statements give a true and fair view of the state of the company's affairs at 31st March 1998 and of its surplus for the year then ended and have been properly prepared in accordance with the Companies Act 1985, as applicable to small companies, and the Charities Act 1993.

  
20<sup>th</sup> July 1998

**BRANDON CENTRE  
FOR COUNSELLING AND PSYCHOTHERAPY  
FOR YOUNG PEOPLE**

Balance Sheet  
as at  
31st March 1998

	<u>1998</u>	<u>1997</u>
Freehold property (Note 2)	149663	149663
Fixtures and fittings (Note 3)	4577	2107
Current Assets:		
Cash at bank      - current accounts	1436	-
- deposit accounts	132120	121557
Cash in hand	104	28
Debtors and prepayments	<u>310</u>	<u>371</u>
	133970	121956
Less: Amounts falling due within one year:		
Bank Overdraft	-	161
Creditors and accruals (Note 4)	<u>10652</u>	<u>18843</u>
	<u>10652</u>	<u>19004</u>
Net current assets	<u>123318</u>	<u>102952</u>
	<u><u>£277558</u></u>	<u><u>£254722</u></u>
Represented By:		
Capital reserve (Note 2)	149663	149663
Development fund (Note 5)	58777	45277
Restricted Funds	63093	57059
Unrestricted Funds	<u>6025</u>	<u>2723</u>
	<u><u>£277558</u></u>	<u><u>£254722</u></u>

These financial statements, which have been prepared in accordance with the special provisions of part VII of the Companies Act 1985 applicable to small companies were approved by the Board on 16th July 1998 and signed on its behalf.

X D. Giron  


) Member of the Council of Management

**BRANDON CENTRE  
FOR COUNSELLING AND PSYCHOTHERAPY  
FOR YOUNG PEOPLE**

Income and Expenditure Account and Statement of Financial Activities  
for the year ended  
31st March 1998

	<u>1998</u>			1997
Incoming Resources	Restricted	Unrestricted	Total	
Grants & donations (Note 6)	245046	20890	265936	230385
Clinic fees	-	905	905	725
Interest received	-	10065	10065	6568
Sundry income	-	549	549	524
Rent receivable	-	2980	2980	2860
	<u>245046</u>	<u>35389</u>	<u>280435</u>	<u>241062</u>
Resources Expended				
Direct Charitable expenditure:	239012	-	239012	190665
Fund raising	-	4500	4500	4000
Administration	-	14087	14087	13123
TOTAL RESOURCES EXPENDED	<u>239012</u>	<u>18587</u>	<u>257599</u>	<u>207788</u>
NET INCOMING RESOURCES BEFORE TRANSFERS	6034	16802	22836	33274
TO DESIGNATED FUND	-	(13500)	(13500)	(3000)
	6034	3302	9336	30274
FUND BALANCES BROUGHT FORWARD AT 1ST APRIL 1997	<u>57059</u>	<u>2723</u>	<u>59782</u>	<u>29508</u>
FUND BALANCES CARRIED FORWARD AT 31ST MARCH 1998	<u>£63093</u>	<u>6025</u>	<u>69118</u>	<u>59782</u>

There were no recognised gains or losses in the year, other than those referred to above.

All of the Company's activities are continuing.

**BRANDON CENTRE  
FOR COUNSELLING AND PSYCHOTHERAPY  
FOR YOUNG PEOPLE**

Notes to the Accounts  
for the year ended  
31st March 1998

**1. Principal Accounting Policies**

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

(a) Basis of accounting

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules, and in accordance with the Statement of Recommended Practice for Charity accounts published by the Charity Commission.

(b) Depreciation

Depreciation is calculated so as to write off the book value of the Furniture and Equipment over the expected useful lives of the assets concerned. The annual rate used for this purpose is 33% straight line basis. No Depreciation is charged on the Freehold Property.

(c) Grants and other income

Grants received which are for specific revenue funding are treated as restricted funds and recognised in the Statement of Financial Activities in accordance with the Statement of Recommended Practice for Charities. Grants specifically towards the cost of the property have been taken to the Capital Reserve Account. Other grants are taken to income in the year of receipt as unrestricted funds. Clinic fees and rent receivable are taken to income on an accruals basis.

(d) Small company exemptions

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from producing a cash flow statement on the grounds that it is a small company.

**2. Freehold Property**

The freehold property, 26 Prince of Wales Road, London, NW5, was acquired in April 1983 at a cost of £35559. Donations were received towards the cost of the premises and a Capital Reserve Account was established to separate these funds from the general Revenue Reserve. An extension to the building was subsequently added and further donations were received and placed to the credit of the Capital Reserve Account. The balance on this account equals the cost of the property. The asset is stated at cost, and is used for charitable purposes

	<u>1998</u>	<u>1997</u>
Cost at 31st March 1997	£ 149663	£ 149663
Expenditure during the year	-	-
Cost at 31st March 1998	£ 149663	£ 149663

**BRANDON CENTRE  
FOR COUNSELLING AND PSYCHOTHERAPY  
FOR YOUNG PEOPLE**

Notes to the Accounts  
for the year ended  
31st March 1998

<b>3. Fixtures and Fittings (used for Charitable purposes)</b>	<u>1998</u>	<u>1997</u>
Cost		
At 1st April 1997	26459	23931
Additions	<u>3985</u>	<u>2528</u>
At 31st March 1998	<u>£30444</u>	<u>£26459</u>
Depreciation		
At 1st April 1997	24352	23773
Charge for the year	<u>1515</u>	<u>579</u>
At 31st March 1998	<u>£25867</u>	<u>£24352</u>
Net book value		
At 31st March 1998	<u>£4577</u>	
At 31st March 1997	<u>£2107</u>	
<b>4. Creditors and Accruals</b>	<u>1998</u>	<u>1997</u>
Tax and National Insurance	2252	1863
Deferred income	7000	15740
Accruals	<u>1400</u>	<u>1240</u>
	<u>£10652</u>	<u>£18843</u>
<b>5. Development Fund</b>		

The extension to the freehold property (see note 2) 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, it is the policy of the Brandon Centre 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 movements in the fund are set out below:

	<u>1998</u>	<u>1997</u>
Balance at 31st March 1997	45277	42277
Transfer from I & E account	10000	-
Add: interest received	<u>3500</u>	<u>3000</u>
Balance at 31st March 1998	<u>£58777</u>	<u>£45277</u>

**BRANDON CENTRE  
FOR COUNSELLING AND PSYCHOTHERAPY  
FOR YOUNG PEOPLE**

Notes to the Accounts  
for the year ended  
31st March 1998

6. Grants & Donations Receivable	<u>1998</u>	<u>1997</u>
Camden and Islington Health Authority	29768	29380
Department of Health	15000	15000
London Borough of Camden	10154	10154
London Borough of Camden Youth Service (Joint Finance)	15324	15000
London Boroughs Grants Committee	24855	24855
Donations and fund raising activities	<u>170835</u>	<u>135996</u>
	<u>£265936</u>	<u>£230385</u>

The Brandon Centre for Counselling and Psychotherapy for Young People received a grant of £24855 in the year from the London Boroughs Grants Committee. This was used for the purpose of contributing to the salaries and running costs of the staff responsible for the information and advice service which the Brandon Centre provides.

**7. Salaries and National Insurance**

The average number of employees being remunerated by the company during the year was 15 (1997-13)

The aggregate payroll costs of these persons were as follows:

	<u>1998</u>	<u>1997</u>
Pension Contributions	1417	1700
Wages and salaries	218894	177845
Social security costs	<u>6895</u>	<u>6152</u>
	<u>£227206</u>	<u>£185697</u>
Allocated		
Direct Charitable Expenditure	210526	170535
Fund raising	4000	3500
Administration	<u>12680</u>	<u>11662</u>
	<u>£227206</u>	<u>£185697</u>

The pension contributions are paid to a defined contribution personal pension scheme in respect of one member of staff. The scheme is administered by Equitable Life Assurance Company Limited.

**BRANDON CENTRE  
FOR COUNSELLING AND PSYCHOTHERAPY  
FOR YOUNG PEOPLE**

Notes to the Accounts  
for the year ended  
31st March 1998

8. Expenses	<u>1998</u>	<u>1997</u>
Medical Supplies	1374	471
Travel & subsistence	935	311
Recruitment advertising	2531	2252
Printing, postage & stationery	7175	5389
Light & heat	641	1416
Rates & water rates	271	180
Telephone, ansfone rental & fax	1912	1884
Audit fee	1259	1313
Repairs & renewals	3627	2793
Insurance	797	727
Professional fees	1065	253
Depreciation	1515	579
Household expenses & sundries	1020	1071
Subscriptions, books, pamphlets etc	1147	744
Courses & conferences	2579	293
Bookkeeping	650	720
Computer supplies & maintenance	1137	1057
Sundry expenses	<u>758</u>	<u>638</u>
	<u><u>£30393</u></u>	<u><u>£22091</u></u>

Allocated:

Direct Charitable Expenditure	28486	20130
Fund raising	500	500
Administration	<u>1407</u>	<u>1461</u>
	<u><u>£30393</u></u>	<u><u>£22091</u></u>

**BRANDON CENTRE  
FOR COUNSELLING AND PSYCHOTHERAPY  
FOR YOUNG PEOPLE**

Notes to the Accounts  
for the year ended  
31st March 1998

9. <u>Restricted Funds</u>	Balance 1st April 1997	<u>Movement in</u> Incoming	<u>Resources</u> Outgoing	Balance 31st March 1998
<b>ADOLESCENT HEALTH (MENTAL HEALTH)</b>				
Chalcot School	-	20000	(15691)	4309
Bereavement	1608	5400	(6948)	60
Suicide	3262	20675	(21331)	2606
Other Services	9795	13950	(14450)	9295
Parenting	-	2500	(2500)	-
Disabled	1064	5904	(5774)	1194
Disruptive Conduct*	31385	59500	(57357)	33528
Advice and Information	516	27394	(26335)	1575
Contraception	1253	34283	(35481)	55
Psychotherapy	5591	40116	(36207)	9500
Youth Service project	2585	15324	(16938)	971
	<u>£57059</u>	<u>245046</u>	( <u>239012</u> )	<u>63093</u>

\* This is a long-term project which involves the application and testing of new interventions for young offenders and students who are excluded or are at the risk of exclusion from school.

**BRANDON CENTRE  
FOR COUNSELLING AND PSYCHOTHERAPY  
FOR YOUNG PEOPLE**

Notes to the Accounts  
for the year ended  
31st March 1998

**10. Status**

Brandon Centre for Counselling and Psychotherapy for Young People is a registered charity. The Company has no liability to Corporation Tax. At the accounting date, the company had 9 members, each guaranteeing to contribute £1 in the event of winding up.